

# WESTERN CAPE PROVINCIAL PARLIAMENT



## ANNUAL REPORT 2024/2025





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## ANNUAL REPORT 2024/2025

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# PART A

## GENERAL INFORMATION







## PART A: GENERAL INFORMATION

|                    |                                                                  |
|--------------------|------------------------------------------------------------------|
| Physical address:  | Provincial Legislature Building<br>7 Wale Street<br>Cape Town    |
| Postal address:    | PO Box 648<br>Cape Town<br>8000                                  |
| Telephone numbers: | 021 487 1701 and<br>021 487 1702                                 |
| Email:             | <a href="mailto:secretary@wcpp.gov.za">secretary@wcpp.gov.za</a> |
| Website:           | <a href="http://www.wcpp.gov.za">www.wcpp.gov.za</a>             |
| Facebook:          | Western Cape Provincial Parliament                               |
| X:                 | WCProvParl                                                       |
| YouTube:           | Western Cape Provincial Parliament                               |
| Instagram:         | WCProvParl                                                       |

## ACRONYMS AND ABBREVIATIONS

|                 |                                                                    |
|-----------------|--------------------------------------------------------------------|
| <b>AC</b>       | Audit Committee                                                    |
| <b>AFS</b>      | Annual Financial Statements                                        |
| <b>AGSA</b>     | Auditor-General of South Africa                                    |
| <b>AI</b>       | Artificial Intelligence                                            |
| <b>ANC</b>      | African National Congress                                          |
| <b>APP</b>      | Annual Performance Plan                                            |
| <b>ATC</b>      | Announcements, Tablings and Committee Reports                      |
| <b>B-BBEE</b>   | Broad-based Black Economic Empowerment                             |
| <b>CAE</b>      | Chief Audit Executive                                              |
| <b>CIPA</b>     | Critical Infrastructure Protection Act                             |
| <b>COVID-19</b> | Coronavirus Disease 2019                                           |
| <b>CPA</b>      | Commonwealth Parliamentary Association                             |
| <b>CSS</b>      | Committee Support Section                                          |
| <b>CWP</b>      | Commonwealth Women Parliamentarians                                |
| <b>DA</b>       | Democratic Alliance                                                |
| <b>DOI</b>      | Department of Infrastructure                                       |
| <b>EFF</b>      | Economic Freedom Fighters                                          |
| <b>ERM</b>      | Enterprise Risk Management                                         |
| <b>ERP</b>      | Enterprise Resource Planning                                       |
| <b>ESS</b>      | Employee Self-Service                                              |
| <b>FCIC</b>     | Financial Compliance and Internal Control                          |
| <b>F&amp;MA</b> | Financial and Management Accounting                                |
| <b>FMPPLA</b>   | Financial Management of Parliament and Provincial Legislatures Act |
| <b>GIAMA</b>    | Government Immovable Asset Management Act                          |
| <b>GOVCOM</b>   | Governance Committee                                               |
| <b>GRAP</b>     | Generally Recognised Accounting Practice                           |
| <b>IAF</b>      | Internal Audit Function                                            |
| <b>IEC</b>      | Independent Electoral Commission                                   |
| <b>IR</b>       | International Relations                                            |
| <b>IT</b>       | Information Technology                                             |

|                  |                                               |
|------------------|-----------------------------------------------|
| <b>ITDS</b>      | Information Technology and Digital Services   |
| <b>JPC</b>       | Joint Planning Committee                      |
| <b>KM</b>        | Knowledge Management                          |
| <b>KM&amp;IS</b> | Knowledge Management and Information Services |
| <b>MFG</b>       | Members' Facilities Guide                     |
| <b>NCOP</b>      | National Council of Provinces                 |
| <b>NKP</b>       | National Key Points                           |
| <b>OHS</b>       | Occupational Health and Safety                |
| <b>PE</b>        | Public Engagement                             |
| <b>PEO</b>       | Public Education and Outreach                 |
| <b>PM</b>        | People Management                             |
| <b>POC</b>       | Parliamentary Oversight Committee             |
| <b>POCS</b>      | Police Oversight and Community Safety         |
| <b>PPPFA</b>     | Preferential Procurement Policy Framework Act |
| <b>PSS</b>       | Parliamentary Support Services                |
| <b>QAIP</b>      | Quality Assurance and Improvement Programme   |
| <b>RRD</b>       | Records Retention and Destruction             |
| <b>SALS</b>      | South African Legislative Sector              |
| <b>SAPS</b>      | South African Police Services                 |
| <b>SC&amp;AM</b> | Supply Chain and Asset Management             |
| <b>SIO</b>       | Strategy and Institutional Oversight          |
| <b>SMT</b>       | Senior Management Team                        |
| <b>SoCATT</b>    | Society of Clerks-at-the-Table                |
| <b>SOP</b>       | Standard Operating Procedure                  |
| <b>SOPA</b>      | State of the Province Address                 |
| <b>SLA</b>       | Service Level Agreement                       |
| <b>U-AMP</b>     | User Asset Management Plan                    |
| <b>WC</b>        | Western Cape                                  |
| <b>WCARS</b>     | Western Cape Archives and Records Service     |
| <b>WCPP</b>      | Western Cape Provincial Parliament            |
| <b>WITS</b>      | University of the Witwatersrand               |

## FOREWORD BY THE SPEAKER

I hereby table the Annual Report of the Western Cape Provincial Parliament (WCPP) for the 2024/25 financial year, in accordance with Section 60 of the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA).

This Annual Report marks the conclusion of the WCPP's strategic period spanning 2020/21 to 2024/25. During the reporting period, the WCPP achieved 86% of its planned programme performance indicators, as detailed in the report. This represents an improvement from the previous year and is the highest performance recorded over the five-year period.

In addition, the Auditor-General has certified that the WCPP:

- Produced quality financial statements free of material mis-statements;
- Delivered reliable and useful performance reports; and
- Complied with key legislative requirements.

As a result, the WCPP has received a clean audit for the 12<sup>th</sup> consecutive year, a significant achievement that reflects our unwavering commitment to good governance and institutional credibility.

Since I took office in December 2022, the WCPP has made notable progress toward achieving its strategic priorities for the 6<sup>th</sup> Parliamentary term:

- Building a Credible WCPP: A WCPP that is a respected, reputable and stable legislative body.
- Expanding Citizen Service: A WCPP that is first and foremost a parliament for all the people of the Western Cape.
- Strengthening the Core Business: A WCPP with a strong focus and expertise in the core business of Parliament and with a specific emphasis on its mandate of law-making, public participation and oversight.
- Strengthening Support to Legislators: A WCPP that provides extensive and comprehensive support to its Members in order to optimise their impact.
- Improving Employee Morale: A WCPP that aspires to be an employer of choice – supporting its employees as a valuable constituent to achieve a highly motivated and content employee complement.

As we enter a new five-year strategic period, we do so with renewed ambition and excitement. This new phase introduces an updated planning and reporting framework designed to further enhance the WCPP's ability to execute its constitutional mandate effectively and efficiently.

The past year marked a significant milestone as we transitioned into the 7<sup>th</sup> Parliamentary Term, welcoming both new and returning Members. This change presents a strategic opportunity to build on previous achievements while proactively addressing emerging challenges. Equipping Members with the necessary tools, knowledge and support to fulfil their constitutional duties is essential to delivering on our mandate and remains a central focus as we move into the new strategic cycle



HONORABLE DAYLIN MITCHELL  
SPEAKER OF THE PROVINCIAL PARLIAMENT

I would also like to express my sincere gratitude to the small but dedicated support team in the Office of the Speaker, led by Ms Lorika Elliott; the Deputy Speaker; Members of the WCPP; the former Secretary of the WCPP; and all WCPP staff for their unwavering support and commitment to the institution. I especially would like to extend a warm welcome to the incoming Secretary, who will lead the institution administratively, into the 7<sup>th</sup> Parliament.

Together, we continue to build a credible, responsive and effective Provincial Parliament for the people of the Western Cape.

A handwritten signature in black ink, consisting of a stylized 'D' followed by a long horizontal line.

**DAYLIN MITCHELL**  
**SPEAKER**

**31 AUGUST 2025**

## REPORT OF THE ACCOUNTING OFFICER

### 1. OVERVIEW OF THE OPERATIONS OF THE WESTERN CAPE PROVINCIAL PARLIAMENT

In accordance with the provisions of the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA), Act 10 of 2009, it is the responsibility of the Accounting Officer to prepare and submit an Annual Report for each financial year. This report serves as a comprehensive record of the activities, achievements, and performance of the Western Cape Provincial Parliament (WCPP), as measured against the institution's Annual Performance Plan (APP). It also includes the audited financial statements and the report of the Auditor-General of South Africa (AGSA), thereby ensuring transparency, accountability and good governance.

In many ways, the 2024/25 financial year was a year of both reflection and renewal for the WCPP. It marked the end of a five-year strategic journey and the beginning of a new chapter with the establishment of the 7<sup>th</sup> Parliament. This unique overlap required the institution to wrap up long-standing initiatives while simultaneously preparing for the future, ensuring continuity and readiness for the challenges and opportunities ahead.

The onboarding of newly elected and returning Members was a critical undertaking, aimed at ensuring that Members were capacitated to perform their legislative, oversight and representative functions effectively from the outset. The Administration played a central role in facilitating this transition, providing tailored support to both outgoing and incoming Members and ensuring that parliamentary operations continued seamlessly throughout the changeover.

Despite the complexity of the transition, the WCPP maintained its high standards of performance and service delivery. The institution's financial and non-financial performance reflect a strong commitment to excellence, innovation and accountability. The AGSA's audit outcome for the year under review was once again a clean audit, affirming the integrity of our financial management systems and the reliability of our performance reporting.

The WCPP's non-financial performance also demonstrated notable progress. During the 2024/25 financial year, the institution achieved 86% of its APP programme performance targets, an improvement over the previous year and the highest achievement rate recorded during the five-year strategic period. This reflects the institution's commitment to continuous improvement, effective planning, and diligent execution.

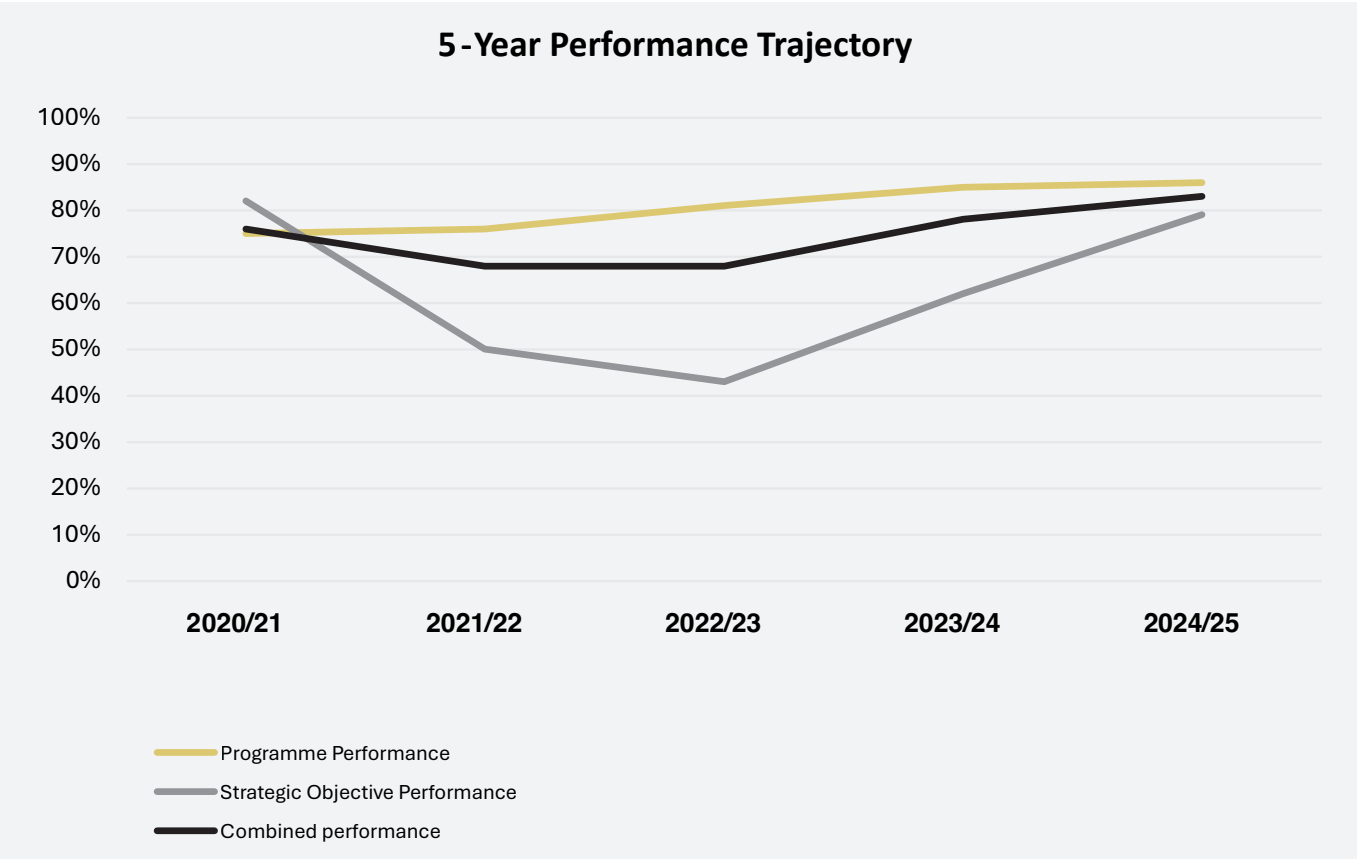
Strategic Objective performance for 2024/25 stood at 79%, also marking an improvement from the previous year. This indicates solid progress in delivering on long-term goals, despite the transitional nature of the year, and underscores the institution's growing alignment between programme delivery and strategic intent.

Further detail on programme and strategic objective performance is available in Part B: Performance Information of the Annual Report.



RESSIDA BEGG  
ACCOUNTING OFFICER

| Programmes                                              | % of Programme Performance targets achieved | % of Strategic Objective targets achieved | Combined Performance (Programme Performance and Strategic Objective targets achieved) |
|---------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------------------------------------------------------------------------------|
| Programme 1: Governance (Leadership) and Administration | 67%<br>(6 out of 9)                         | 83%<br>(5 out of 6)                       | 73%<br>(11 out of 15)                                                                 |
| Programme 2: Parliamentary Support Services             | 100%<br>(5 out of 5)                        | 33%<br>(1 out of 3)                       | 75%<br>(6 out of 8)                                                                   |
| Programme 3: Public Engagement                          | 100%<br>(7 out of 7)                        | 100%<br>(4 out of 4)                      | 100%<br>(11 out of 11)                                                                |
| Programme 4: Members Support                            | 100%<br>(1 out of 1)                        | 100%<br>(1 out of 1)                      | 100%<br>(2 out of 2)                                                                  |
| Total                                                   | 86%                                         | 79%                                       | 83%                                                                                   |



The WCPP continued to implement a range of modernisation and infrastructure development projects aimed at enhancing the functionality and accessibility of the institution. These included the further work on the refurbishment of key facilities, upgrades to digital systems and improvements to internal processes. These initiatives are part of a broader strategy to position the WCPP as a modern, responsive and citizen-centric legislature.

In support of organisational transformation, the WCPP undertook a culture audit. This initiative was designed to assess the alignment between institutional values, behaviours and strategic objectives. The findings of the audit will inform a comprehensive strategy, with implementation planned for the 2025/26 financial year and the Medium-Term Expenditure Framework (MTEF) period. The culture audit forms part of a broader effort to foster a values-driven, inclusive and high-performing institutional culture.

Employee wellness remained a priority throughout the year. The WCPP's wellness service provider continued to offer a suite of support services, including regular information sessions on relevant topics, face-to-face and telephonic counselling and ongoing assistance to employees and their families. These services contribute to a supportive work environment and enhance staff well-being and productivity.

In terms of governance and oversight, the WCPP continued to uphold its commitment to sound governance practices. The institution maintained strong working relationships with its oversight and assurance structures, including the Parliamentary Oversight Committee (POC), the Audit Committee, Internal Audit, and the AGSA. These bodies provided robust oversight and contributed to the continuous improvement of the institution's control environment, thereby minimising the impact of strategic and operational risks.

The Standing Committees of the WCPP remained active and engaged in their oversight roles. A range of activities, including public hearings and oversight visits, were undertaken to ensure that the Executive remained accountable to the legislature and the public. These activities are central to the WCPP's constitutional mandate and contribute to the strengthening of democratic governance in the province.

Public participation continued to be a cornerstone of the WCPP's work. The institution's outreach programme, WCPP Engage, was successfully rolled out to two regions during the year under review. In addition, a virtual Petitions Roadshow was facilitated, expanding access to the WCPP's participatory mechanisms. The WCPP also continued to build strategic partnerships with entities and institutions to enhance public engagement. These partnerships enable the WCPP to leverage external networks and resources, thereby expanding its reach and impact.

Through its inter-parliamentary relations programme, the WCPP strengthened its institutional profile and facilitated opportunities for capacity-building and peer learning. Members and officials participated in a range of international and domestic engagements, including study visits, conferences, seminars, and workshops. These engagements contribute to institutional development and foster collaboration across legislative bodies.

As at 31 March 2025, the WCPP had a staff complement of 107 employees. The institution continued to implement measures to reduce the vacancy rate and ensure that it remains adequately resourced to fulfil its mandate. Human resource planning and development remain key priorities as the institution enters a new strategic cycle.

The year under review also saw the successful facilitation of the strategic planning process for the new parliamentary term. This process involved extensive consultation with internal and external stakeholders and resulted in a clearly defined Strategic Plan for the 2025/26–2029/30 period. The new plan aligns strategic priorities with budgetary allocations and sets out the desired outcomes and impacts for the next five years.



As we conclude one strategic period and embark on a new one, the WCPP remains committed to deepening democracy, enhancing public trust and delivering value to the people of the Western Cape. We approach the new term with renewed determination, a clear strategic vision and a steadfast commitment to excellence in service of our constitutional mandate.

## 2. OVERVIEW OF THE FINANCIAL RESULTS OF THE WESTERN CAPE PROVINCIAL PARLIAMENT

### 2.1. WCPP RECEIPTS

| Receipts                                             | 2024/25   |               |                 | 2023/24   |               |                 |
|------------------------------------------------------|-----------|---------------|-----------------|-----------|---------------|-----------------|
|                                                      | Estimate  | Actual Amount | (Over) or under | Estimate  | Actual Amount | (Over) or under |
|                                                      | R'000     | R'000         | R'000           | R'000     | R'000         | R'000           |
| Sale of goods and services other than capital assets | 9         | 32            | (23)            | 8         | 52            | (44)            |
| Interest, dividends and rent on land                 | 77        | 533           | (456)           | 74        | 507           | (433)           |
| Sale of capital assets                               | -         | 185           | (185)           | -         | 37            | (37)            |
| Financial transactions in assets and liabilities     | -         | 448           | (448)           | -         | 232           | (232)           |
| <b>Total</b>                                         | <b>86</b> | <b>1 198</b>  | <b>(1 112)</b>  | <b>82</b> | <b>828</b>    | <b>(746)</b>    |

During the 2024/25 financial year, the WCPP generated revenue from a variety of sources. These included payments received for parking, the sale of meals to Members, sales of corporate gifts, interest earned on the bank account, proceeds from the sale of assets, recoupment of debt payments and the return of unspent Political Party Allowances.

Parking fees are charged in accordance with an internal policy and are set below market value. After paying an agreed tariff to the Department of Infrastructure, the WCPP retains a portion of the parking fees as revenue.

Members of the WCPP also contribute to revenue through payments for meals prepared by a catering service. These meals are charged in line with the provisions of the Members' Facilities Guide (MFG).

## 2.2. PROGRAMME EXPENDITURE

| Programme name                                          | 2024/25             |                    |                          | 2023/24             |                    |                          |
|---------------------------------------------------------|---------------------|--------------------|--------------------------|---------------------|--------------------|--------------------------|
|                                                         | Final appropriation | Actual expenditure | (Over)/under expenditure | Final appropriation | Actual expenditure | (Over)/under expenditure |
|                                                         | R'000               | R'000              | R'000                    | R'000               | R'000              | R'000                    |
| Programme 1: Governance (Leadership) and Administration | 99 273              | 87 040             | 12 233                   | 84 846              | 80 225             | 4 621                    |
| Programme 2: Parliamentary Support Services             | 24 076              | 21 666             | 2 410                    | 25 357              | 25 290             | 67                       |
| Programme 3: Public Engagement                          | 16 478              | 15 981             | 497                      | 16 787              | 16 424             | 363                      |
| Programme 4: Members Support                            | 63 318              | 61 761             | 1 557                    | 61 553              | 60 850             | 703                      |
| <b>Total</b>                                            | <b>203 145</b>      | <b>186 448</b>     | <b>16 697</b>            | <b>188 543</b>      | <b>182 789</b>     | <b>5 754</b>             |

### *Rollovers*

For the 2024/25 financial year, an amount of R16.697 million (related to underspending on voted fund) and an amount of R1.112 million (related to over-collected own revenue) were approved for rollover.

### *Virements*

There were no virements recorded for the 2024/25 financial year.

### *Irregular, fruitless and wasteful and unauthorised expenditure*

During the 2024/25 financial year, no new cases of irregular expenditure were reported that relate to this period. However, irregular expenditure amounting to R332,399, linked to the 2023/24 financial year, was condoned during 2024/25.

## 2.3. SUPPLY CHAIN AND ASSET MANAGEMENT (SC&AM)

SC&AM plays a comprehensive role in the procurement lifecycle, supporting the WCPP's strategic objectives. Its responsibilities span from assisting with the specification of goods and services, through the tendering and bidding processes, to ensuring the timely receipt and delivery of goods and services in the correct quantity, at the right place and at a fair price.

The contractual administration function also resides within SC&AM. This section is responsible for managing and monitoring contracts to ensure compliance and performance. In accordance with the FMPPPLA, SC&AM submits a written Section 41 report to the Executive Authority on a quarterly basis.

SC&AM further oversees the management and, where necessary, the disposal of public assets, ensuring adherence to prescribed norms and standards. All assets are valued at cost (or deemed cost where historical data is unavailable), less depreciation and impairments, in preparation for a GRAP-compliant asset register and financial disclosures.

The AGSA reported no non-compliance with GRAP requirements for asset management in the audit of the 2024/25 Annual Financial Statements.

#### ***Unsolicited Bid Proposals***

No unsolicited bid proposals were received or concluded during the 2024/25 financial year.

#### ***Legislative Developments***

In 2024, National Treasury issued the new Public Procurement Act. However, the accompanying regulations are expected to be promulgated during the 2025/26 financial year. As at the end of the reporting period, the Act had not yet come into effect.

#### ***Tender status***

One tender was processed during the 2024/25 financial year. This tender, for international travel services, was recommended and awarded in March 2025. The associated Service Level Agreement (SLA) came into effect on 1 April 2025.

### **2.4. GIFTS AND DONATIONS RECEIVED IN KIND FROM NON-RELATED PARTIES**

No material gifts were received during the 2024/25 financial year and no donations were received in kind.

### **2.5. EXEMPTIONS AND DEVIATIONS RECEIVED FROM THE NATIONAL TREASURY**

None.

### **2.6. EVENTS AFTER THE REPORTING DATE**

None.

### **2.7. COMPLIANCE WITH THE PAYMENT OF INVOICES WITHIN 30 DAYS**

During the 2024/25 financial year, two invoices totalling R185,170 were settled beyond the prescribed 30-day payment period. The delay resulted from a breakdown in internal controls related to the timely submission of invoices for processing.

The root causes of these delays were investigated and identified. Remedial actions and additional controls (where needed) have been implemented to prevent recurrence.

### 3. ACKNOWLEDGEMENT AND APPRECIATION

I would like to express my sincere appreciation to Speaker Daylin Mitchell, Deputy Speaker Reagen Allen, the Rules Committee, the Shared Audit Committee, the POC, Members, and all employees for their unwavering support over the past year.

A special thank you goes to every employee for their dedication, creativity, and commitment to the success of the WCPP and the realization of our shared vision. Together, we will continue to cultivate a culture of collaboration, inclusion, achievement and accountability.



RESSIDA BEGG  
ACCOUNTING OFFICER

31 AUGUST 2025

## STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following:

- All information and amounts disclosed throughout the Annual Report are consistent with the Annual Financial Statements audited by the Auditor General.;
- The Annual Report is complete, accurate and free from any omissions;
- The Annual Report has been prepared, where applicable to the WCPP, in accordance with the guidelines on the Annual Reports as issued by National Treasury;
- The annual financial statements (Part E) have been prepared in accordance with the Standards of Generally Recognised Accounting Practice as prescribed by section 56(1) of the Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act 10 of 2009);
- The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgements made in this information;
- The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the Annual Financial Statements; and
- The external auditors are engaged to express an independent opinion on the Annual Financial Statements.

In my opinion the Annual Report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the WCPP for the financial year ended 31 March 2025.

Yours sincerely



**RESSIDA BEGG**  
**ACCOUNTING OFFICER**

**31 AUGUST 2025**

## 1. STRATEGIC OVERVIEW

### 1.1. INTRODUCTION

The Strategic Overview provides a high-level framing of the Western Cape Provincial Parliament's (WCPP's) performance within the broader mandate of South Africa's provincial legislatures. As a constitutional institution, the WCPP plays a pivotal role in strengthening democracy by enabling law-making, exercising oversight over the executive, and promoting meaningful public participation in governance. This Annual Report reflects on how the WCPP gave effect to these functions during the 2024/25 financial year, guided by its institutional vision, mission, core values and strategic objectives.

### 1.2. VISION, MISSION AND CORE VALUES

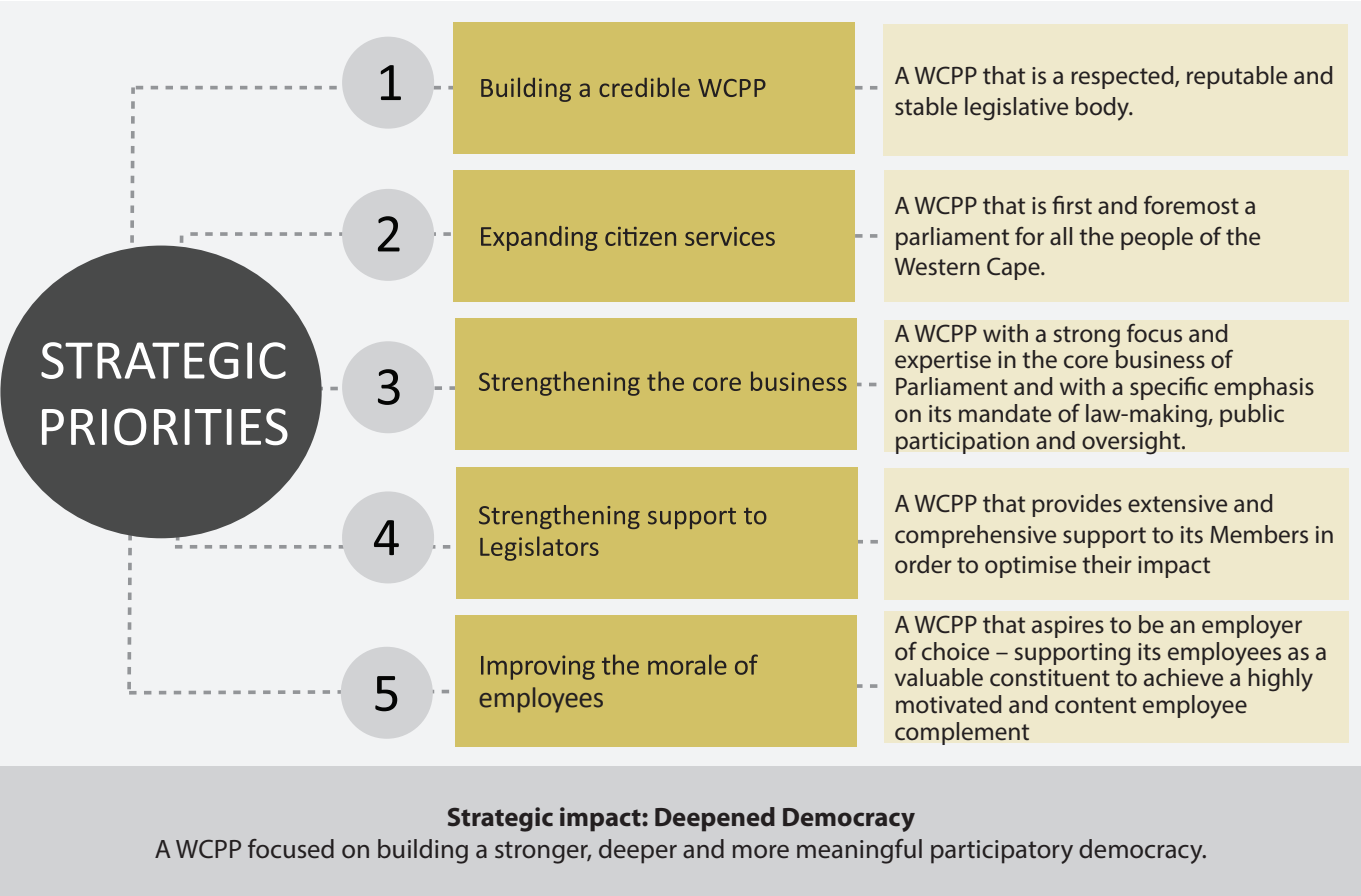
The vision, mission and core values that guided the WCPP during the 2020/21–2024/25 strategic period provided a consistent foundation for institutional alignment and performance. These elements articulated the WCPP's long-term aspirations, defined its purpose, and grounded its organisational culture. They informed the institution's approach to fulfilling its constitutional mandate, supporting Members, and serving the people of the Western Cape with integrity, professionalism, and innovation.

Presented below are the vision, mission, and core values as set out in the WCPP Strategic Plan for 2020/21 to 2024/25.



1.3. STRATEGIC PRIORITIES

The strategic priorities outlined below shaped the WCPP’s institutional focus during the 2020/21–2024/25 strategic period, providing a coherent framework to guide performance, resource allocation, and decision-making. As the final year of this five-year cycle, the 2024/25 financial year served as both a culmination of long-term efforts and a moment for institutional reflection. Each priority represented a core area through which the WCPP sought to give effect to its constitutional responsibilities — from building public trust and promoting civic engagement, to strengthening oversight, member support, and organisational performance. The priorities provided a consistent point of alignment across programmes and initiatives, ensuring that the institution remained responsive to its democratic mandate and the needs of its stakeholders.



2. LEGISLATIVE AND OTHER MANDATES

The WCPP operates within a clearly defined constitutional and legislative framework that confers its powers, outlines its responsibilities, and enables it to fulfil its role in a democratic system of governance. Its primary mandate — to make laws, conduct oversight, and facilitate public participation — is grounded in the Constitution of the Republic of South Africa, 1996. In addition to its constitutional mandate, the WCPP’s work is also governed by a range of legislative instruments, including the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA), and other applicable national and provincial legislation. Together, these instruments guide the

institution's governance, accountability, financial management, and administrative functions. This section outlines the key provisions that define and support the WCPP's legislative and institutional mandate.

## 2.1. CONSTITUTIONAL MANDATE

The constitutional mandate of the WCPP is derived from the Constitution of the Republic of South Africa, 1996. In terms of Chapter 6, the WCPP is established as a provincial legislature empowered to pass legislation, conduct oversight over the provincial executive, and represent the people of the Western Cape. These constitutional provisions form the basis for the WCPP's role in promoting accountable governance and democratic participation at the provincial level. Key sections underpinning this mandate are outlined below.

Specific provisions of the Constitution that enshrine the responsibilities of the WCPP, are detailed below:

|                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Constitution of the Republic of South Africa, 1996</b></p> | <p><b>The provincial legislatures are established in terms of Chapter 6 of the Constitution of the Republic of South Africa, 1996 ("the Constitution").</b></p> <p>(a) Section 114(1) of the Constitution confers the power to make laws on provincial legislatures.</p> <p>(b) Section 114(2) of the Constitution provides that provincial legislatures must establish mechanisms–</p> <ul style="list-style-type: none"> <li>• to ensure that all provincial executive organs of state are accountable to it; and</li> <li>• to maintain oversight of the exercise of provincial executive authority in the province, including the implementation of legislation, and of any provincial organ of state.</li> </ul> <p>(c) Section 115 of the Constitution states, among other things, that a provincial legislature may summon any person to appear before it to give evidence; may require any person or provincial institution to report to it; and may receive petitions, representations or submissions from any interested person or institution.</p> <p>(d) Section 116(1) of the Constitution provides that provincial legislatures may determine and control their internal arrangements, proceedings and procedures; and may make rules and orders concerning their business with due regard to representative and participatory democracy, accountability, transparency and public involvement.</p> <p>The <i>Standing Rules of the Western Cape Provincial Parliament</i>, as amended from time to time, give expression to the powers conferred by Section 116(1) of the Constitution.</p> <p>(e) Section 117 of the Constitution concerns, among other things, the privileges of members of provincial legislatures, notably the privilege of freedom of speech to be enjoyed subject to the rules and orders of the legislatures.</p> <p>(f) Section 118 of the Constitution places an obligation on provincial legislatures to facilitate public involvement in the legislative and other processes of the provincial legislatures and to conduct their business in an open manner.</p> |
| <p><b>Constitution of the Western Cape, 1997</b></p>             | <p>The Provincial Constitution provides for certain distinct legislative and executive structures that differ from certain structures in the Constitution. For example:</p> <p>(a) Section 9(1) of the Provincial Constitution refers to the Western Cape's provincial legislature as the Western Cape Provincial Parliament, and section 13 provides that the Provincial Parliament consists of 42 members;</p> <p>(b) Where section 111(1) of the Constitution provides that a provincial legislature must elect a Deputy Speaker, section 20(3) of the Provincial Constitution makes the election of a Deputy Speaker by the Provincial Parliament discretionary; and</p> <p>(c) Section 42 of the Provincial Constitution refers to Provincial Ministers whereas section 132 of the Constitution refers to members of the Executive Council.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



## 2.2. LEGISLATIVE MANDATES

The legislative framework underpinning the mandate and functions of the WCPP is derived from a suite of statutes that define its institutional authority, responsibilities, and operational parameters. These Acts collectively provide the legal foundation for the WCPP's work and guide its internal operations and interactions within the broader legislative system. The legislation listed below sets out the key provisions that enable the institution to fulfil its mandate.

The mandate and functions of the WCPP are based on the following legislation, incorporating all amendments:

**(i) Western Cape Law on the Powers and Privileges of the Provincial Legislature, 1995**

This Act, as amended, deals with the appointment of staff and the fixing of remuneration by the Speaker.

**(ii) National Council of Provinces (Permanent Delegates Vacancies) Act, 1997**

This Act provides for the filling of vacancies among permanent delegates to the National Council of Provinces.

**(iii) Independent Commission for the Remuneration of Public Office Bearers Act, 1997**

This Act provides for the establishment of a Commission to make recommendations concerning the salaries, allowances and benefits of public office-bearers.

**(iv) Remuneration of Public Office Bearers Act, 1998**

This Act provides a framework for the determination of salaries and allowances of public office-bearers.

**(v) Determination of Delegates (National Council of Provinces) Act, 1998**

This Act provides for the determination of permanent and special delegates to the National Council of Provinces.

**(vi) Electoral Act, 1998**

This Act provides for the election of the National Assembly, provincial legislatures and municipal councils.

**(vii) Western Cape Provincial Languages Act, 1998**

This Act provides for the use of the three official languages of the province, Afrikaans, English and Xhosa, by the Provincial Parliament.

**(viii) Members of the Western Cape Provincial Parliament Code of Conduct Act, 2002**

This Act gives effect to section 27 of the provincial Constitution by providing for a code of conduct governing the conduct of Members of Provincial Parliament. The Code of Conduct for Members of the Western Cape Provincial Parliament is premised on this Act.

**(ix) Powers, Privileges and Immunities of Parliament and Provincial Legislatures Act, 2004**

This Act delineates the parliamentary precincts of Parliament and the provincial legislatures, and articulates the powers, privileges and immunities of Parliament and the provincial legislatures.

**(x) Western Cape Witnesses Act, 2006**

This Act sets out the procedure for summoning witnesses to appear before committees or the House.

**(xi) Mandating Procedures of Provinces Act, 2008**

This Act provides for a uniform procedure for provincial legislatures to confer authority on their delegations to cast votes on their behalf in the National Council of Provinces.

**(xii) Financial Management of Parliament and Provincial Legislatures Act, 2009**

This Act regulates the financial management of Parliament and the provincial legislatures, as well as oversight of the financial management of Parliament and the provincial legislatures.

**(xiii) Money Bills Amendment Procedure and Related Matters Act, 2009**

This Act provides for the amendment of money Bills in Parliament, and for norms and standards for the amendment of money Bills in provincial legislatures.

**(xiv) Critical Infrastructure Protection Act, 2019**

This Act provides for the identification and declaration of infrastructure as critical infrastructure, and repeals the National Key Points Act, 1980.

### 2.3. RELEVANT COURT RULINGS

The constitutional and legislative mandates of the Western Cape Provincial Parliament (WCPP) have been shaped and clarified through a series of seminal court judgments. These rulings provide important legal interpretations that influence how parliamentary authority, institutional roles, and constitutional principles such as the separation of powers and free speech are understood and applied.

The following judgments inform the interpretation of the constitutional and legislative Mandates of the WCPP:

**(i) Andries Molapi Tlouamma and Others v Speaker of the National Assembly and Others (Western Cape High Court) case no: 3236/15**

In this case the court considered the constitutional and legislative framework in which the legislatures in South Africa operate; interrogated the concept of separation of powers; considered the powers of the judiciary in relation to the principle of non-interference by other organs of state in parliamentary proceedings; and analysed the role of the Speaker in South African law.

**(ii) Certification of the Constitution of the Western Cape 1997 [1997] ZACC 8, and Certification of the Amended Text of the Constitution of the Western Cape, 1997 [1997] ZACC 15**

These judgments culminated in the certification of the provincial Constitution by the Constitutional Court.

**(iii) Chairperson of the National Council of Provinces v Julius Malema and One Other (Supreme Court of Appeal) case no: 535/2015**

In this case the court considered the scope of protected free speech in the House.

**(iv) Democratic Alliance v Speaker of the National Assembly and Others CCT 86/15**

In this case the Constitutional Court found that section 11 of the Powers, Privileges and Immunities of Parliament and Provincial Legislatures Act, 2004, that authorised the arrest of Members who created or took part in a disturbance in the House, is unconstitutional.

**(v) Doctors for Life International v The Speaker of the National Assembly and Others (CCT 12/05)**

This judgment dealt with the interpretation of section 118(1)(a) of the Constitution, and a provincial legislature's duty to facilitate public involvement in the legislative and other processes of the provincial legislature.

**(vi) Economic Freedom Fighters v Speaker of the National Assembly and Others CCT 143/15**

In this case the Constitutional Court found that the structures or measures employed by a legislature to have oversight of executive organs of state are to be determined by the legislature itself, but that such measures must in substance and reality amount to oversight.

**(vii) Ex parte President of the Republic of South Africa: In re Constitutionality of the Liquor Bill 2000 SA 732 CC**

This judgment dealt with the domain of Schedule 5 exclusive provincial legislative competences in the context of the Constitution's distribution of legislative power.

**(viii) Land Access Movement of South Africa and Others v Chairperson of the National Council of Provinces and Others (Constitutional Court) case no: CCT 40/15**

In this case the court considered the lawfulness of truncated timelines for public involvement.

**(ix) Lindiwe Mazibuko, MP, Leader of the Opposition in the National Assembly v Max Vuyisile Sisulu, MP, Speaker of the National Assembly and Another [2013] ZACC 28**

In this case the Constitutional Court held that the rules of a legislature must give effect to the rights and obligations imposed by the Constitution and must provide for the vindication of members' constitutional rights in a legislature.

**(x) Mario Gaspare Oriani-Ambrosini, MP v Maxwell Vuyisile Sisulu, Speaker of the National Assembly ZACC 27 [2012]**

In this judgment the Constitutional Court held that a legislature cannot restrict the power of an individual (private) member to introduce legislation

**(xi) Marius Llewellyn Fransman v Speaker of the Western Cape Provincial Parliament and Another (Western Cape High Court) case no: 13097/2014**

In this case the court found that it is not for the judiciary to determine the internal arrangements, proceedings and procedures of legislatures but that these matters are reserved by the Constitution for determination by the legislatures themselves. The court also found that the proceedings of a parliamentary committee is not administrative action reviewable under the Promotion of Administrative Justice Act, 2000.

**(xii) Mogale and Others v Speaker of the National Assembly and Others (Constitutional Court) case no: CCT 73/22**

In this case the court considered the adequacy of the public involvement processes of Parliament and the provincial legislatures in respect of the Traditional and Khoi-San Leadership Act, 2019.

**(xiii) Mosiuoa Lekota and Another v The Speaker, National Assembly and Another (Western Cape High Court) case no: 14641/12**

This judgment was concerned, in the first instance, with restrictions placed on Members' freedom of speech by the rules of a legislature and, in the second instance, with the limits of judicial oversight over legislatures.

**(xiv) Premier: Limpopo Province v Speaker: Limpopo Provincial Legislature and Others ZACC 25 [2011]**

This judgment dealt with section 104 of the Constitution in the context of the provincial legislatures' capacity to legislate on the management of their own financial affairs.

**(xv) Premier of the Province of the Western Cape and Another v Electoral Commission and Another 1999 (11) BCLR 1209 CC**

In this judgment the Constitutional Court held that the province may determine the number of members in its provincial legislature in the provincial Constitution.

**(xvi) Primedia Broadcasting (Pty) Ltd and Others v Speaker of the National Assembly and Others (Supreme Court of Appeal) case no: 784/2015**

In this case the court considered the principles and values underpinning the public's right to an open Parliament.

**(xvii) Stephen Segopotso Tongoane and Others v Minister for Agriculture and Land Affairs and Others CCT 100/09 [2010] ZACC 10**

The judgment confirmed that any Bill that substantially affects the interests of the provinces must be enacted in accordance with the procedure stipulated in section 76 of the Constitution.

**(xviii) The Speaker of the National Assembly v Patricia de Lille, MP and Another (Supreme Court of Appeal) case no: 297/98**

The court held that freedom of speech in a legislature may be limited by the rules and orders of a legislature, provided that the limitation has due regard to representative and participatory democracy, accountability and public involvement.

**(xix) UDM v Speaker of the National Assembly and Others (Constitutional Court) case no: CCT 89/17**

In this case the court considered the use of open or secret ballots to record a vote in Parliament.

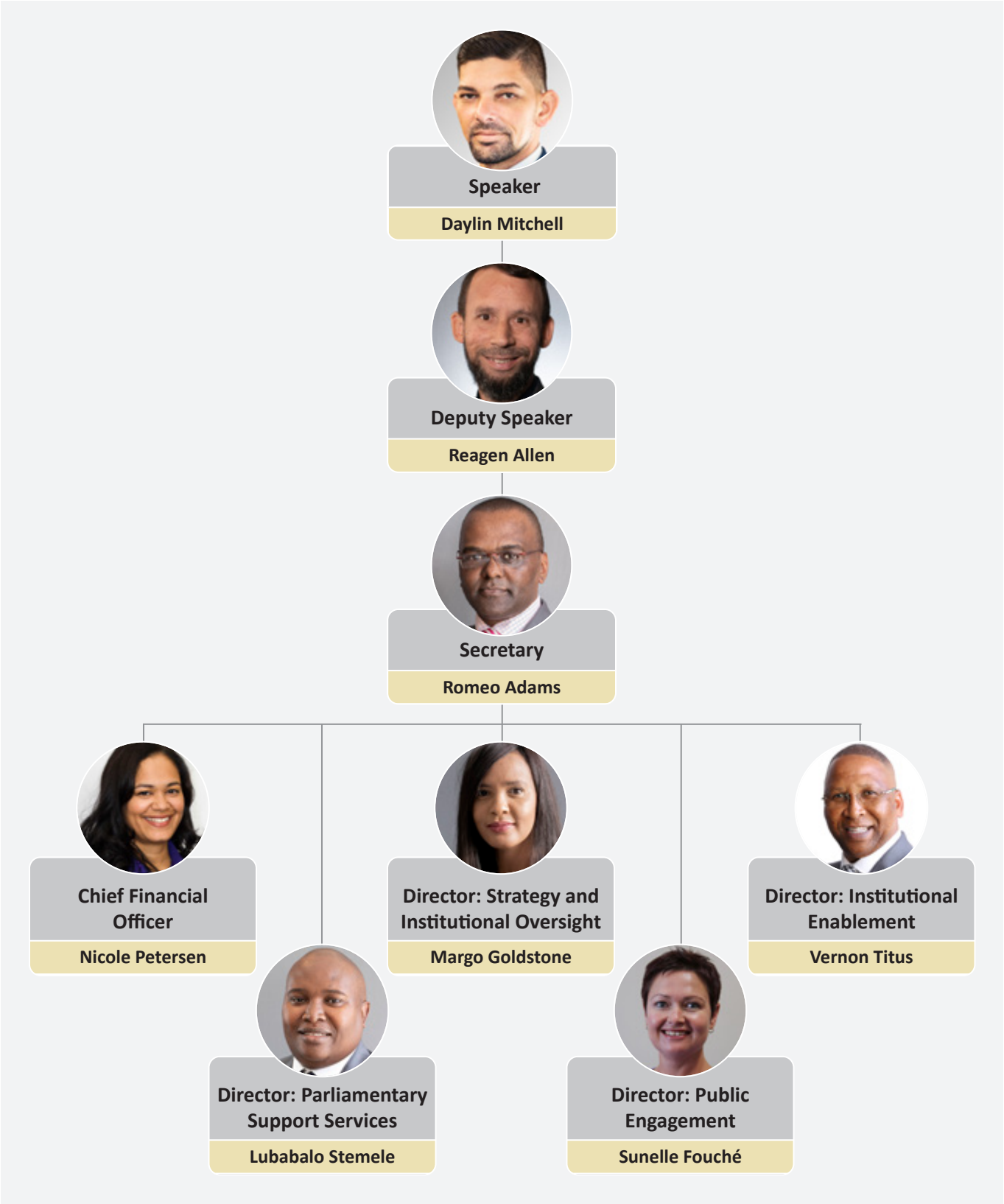
## 2.4. KEY POLICIES AND STRATEGIES

As a legislative institution, the WCPP relies on clear, well-structured policies and strategies to support both its Members and staff, guide internal operations, and uphold its mandate of accountability and good governance. These policies are essential tools that enable the institution to function efficiently, ensure procedural consistency, and strengthen oversight mechanisms. This section outlines the key internal guides and frameworks that underpin the work of the WCPP and enhance its ability to serve the public with transparency and integrity.

| Name of Policy                                             | Purpose                                                                                                                                                                                              |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>IT Digitalisation Improvement Strategy</b>              | Guides the institution's efforts to modernise and streamline its operations through improved use of digital tools, systems, and infrastructure, aligned to institutional needs and future-readiness. |
| <b>Human Resource Strategy</b>                             | Aligns human capital planning with strategic goals by fostering a values-driven culture, enhancing workforce capability, and supporting both Members and staff in optimal performance.               |
| <b>Knowledge Management Strategic Framework</b>            | Enables institutional learning and continuity by promoting knowledge sharing, documentation, and application in support of strategic execution and decision-making.                                  |
| <b>Enterprise Risk Management Strategy</b>                 | Provides a structured approach to proactively identify, assess, and manage risks across all business areas to strengthen resilience and institutional accountability.                                |
| <b>WCPP Policy Management Framework</b>                    | Establishes a system for the consistent development, approval, and maintenance of institutional policies and procedures to ensure clarity, coherence, and governance alignment.                      |
| <b>Protection of Personal Information (POPI) Framework</b> | Ensures that personal data is handled lawfully, ethically, and securely in accordance with data protection laws and institutional standards.                                                         |

| Name of Policy                                | Purpose                                                                                                                                                              |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Legislative Compliance Framework</b>       | Supports legal and regulatory compliance by systematically identifying obligations and embedding controls to prevent breaches across institutional functions.        |
| <b>Public Engagement Strategy</b>             | Outlines principles and methods for promoting inclusive, responsive, and accessible public participation in legislative processes and institutional activities.      |
| <b>Communications Strategy</b>                | Provides strategic direction for both internal and external communication to enhance transparency, coherence, and public understanding of the WCPP's work.           |
| <b>International Relations Policy</b>         | Sets out guidelines for international engagement and travel, ensuring alignment with institutional objectives and diplomatic protocols.                              |
| <b>Cybersecurity Strategy</b>                 | Secures the institution's digital ecosystem by preventing, detecting, and responding to cyber threats, with a focus on safeguarding data and operational continuity. |
| <b>Members' Facility Guide</b>                | Provides Members with practical information and protocols for accessing institutional services and facilities to support their work effectively.                     |
| <b>Presiding Officers' Manual</b>             | Details the benefits, responsibilities, and entitlements applicable to the Speaker and Deputy Speaker to enable effective execution of their roles.                  |
| <b>Oversight and Accountability Framework</b> | Strengthens the quality, consistency, and impact of legislative oversight by providing structured guidance on accountability mechanisms and processes.               |

3. LEADERSHIP STRUCTURE AS AT 31 MARCH 2025



## 4. CONCLUSION

The year under review coincided with the commencement of the 7<sup>th</sup> Parliament, marking a period of renewal and transition. It was a time of reorientation, consolidating institutional learning from the past while laying the groundwork for a more future-focused and impactful strategic cycle. Although this report reflects performance under the 2020/21–2024/25 Strategic Plan, the period was also defined by the adoption of a new Strategic Plan for 2025–2030, signalling a sharpened commitment to outcomes-driven delivery, member-focused support, and organisational agility.



PART B  
PERFORMANCE INFORMATION





## PART B: PERFORMANCE INFORMATION

### 1. INTRODUCTION

The 2024/25 financial year marked a pivotal moment for the Western Cape Provincial Parliament (WCPP), as it concluded the final year of its five-year Strategic Plan (2020/21–2024/25). This report reflects not only the institution's performance against its annual targets, but also the culmination of a strategic journey aimed at strengthening governance, modernising systems, and deepening democratic engagement. In the face of a dynamic and evolving operating environment, the WCPP remained steadfast in delivering on its constitutional mandate. The consistent achievement of performance targets across multiple programmes underscores the institution's resilience, strategic intent, and the collective commitment of its leadership and staff.

Part B: Performance Information, provides a high-level overview of WCPP's audited non-financial performance for the 2024/25 financial year. Performance is measured across four budget programmes. Together, these insights offer a consolidated view of institutional delivery at the close of the strategic period, highlighting progress made, challenges encountered, and lessons that will inform the road ahead.

### 2. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa (AGSA) currently performs certain audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance measured against predetermined objectives is included in the report to management, with material findings being reported under the heading 'Report on the audit of the Annual Performance Report'.

*Refer to page 146 of the Report of the Auditor-General to the Western Cape Provincial Parliament on vote no. 2: Western Cape Provincial Parliament, published as Part E: Financial Information.*

### 3. OVERVIEW OF THE WCPP'S PERFORMANCE

The 2024/25 financial year marked the fifth and final year of the WCPP's Strategic Plan for 2020/21–2024/25. In pursuit of its vision to be the leading regional parliament—rooted in Africa, innovative, relevant, forward-looking, and in touch with all its people—the WCPP established three strategic outcome-oriented goals and seven strategic objectives for the strategic period, as presented below:

#### 3.1. STRATEGIC OUTCOME-ORIENTED GOALS AND STRATEGIC OBJECTIVES

This section sets out the strategic outcome-oriented goals and objectives that guided the WCPP's work over the 2020/21–2024/25 strategic period. The goals reflect the institution's long-term vision. Each strategic objective represents a specific area of focus, enabling the WCPP to track progress, strengthen accountability, and drive performance across its core and supportive business functions.

| Strategic outcome-oriented goals                                                                                                                                                                                | Strategic objectives                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategic outcome-oriented goal 1</b><br>To provide effective procedural and related support to the House, its Members and its committees to make laws, conduct oversight and facilitate public involvement. | <b>Strategic objective 3</b><br>To provide enhanced professional and timely procedural and related support.                                                                                                                                                                                                                                                                                                                                           |
| <i><b>This strategic outcome-oriented goal is linked to Programme 2: Parliamentary Support Services and Programme 4: Members Support.</b></i>                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Strategic outcome-oriented goal 2</b><br>To support the promotion of meaningful stakeholder and inter/intra-parliamentary relations.                                                                         | <b>Strategic objective 5</b><br>Increased engagement with international role players.<br><br><b>Strategic objective 6</b><br>Improved relationship-building with stakeholders using various platforms, including technology.<br><br><b>Strategic objective 7</b><br>To provide enhanced processes to facilitate meaningful public involvement in the legislative process.                                                                             |
| <i><b>This strategic outcome-oriented goal is linked to Programme 3: Public Engagement.</b></i>                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Strategic outcome-oriented goal 3</b><br>To provide strategic, governance and institutional support services.                                                                                                | <b>Strategic objective 1</b><br>Demonstrable good governance by continuously improving governance processes and practices.<br><br><b>Strategic objective 2</b><br>Modernised and continuously improved institutional procedures and processes towards supporting the functions of parliament.<br><br><b>Strategic objective 4</b><br>To provide for and maintain conducive facilities and to ensure a safe working environment for Members and staff. |
| <i><b>This strategic objective outcome-oriented goal is linked to Programme 1: Governance (Leadership) and Administration.</b></i>                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

### 3.2. PROGRAMME AND BUDGET STRUCTURE

This section outlines the programme and budget structure through which the WCPP delivers on its mandate. The structure reflects the alignment between strategic objectives, operational functions, and allocated resources, and provides the basis for planning, implementation, and performance reporting.

WCPP is structured according to four budget programmes, as follows:

| PURPOSE                                                                                                                        | SUB-PROGRAMMES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | MAIN FUNCTIONAL AREAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Programme 1: Governance (Leadership) and Administration</b>                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| To provide overall strategic leadership and direction for the WCPP.                                                            | <b>1.1 Office of the Speaker</b><br><b>1.2 Office of the Secretary</b><br>Legal Services; Risk Management; Strategy and Institutional Oversight<br><b>1.3 Financial Management</b><br>Financial and Management Accounting; Supply Chain and Asset Management; Financial Compliance and Internal Control<br><b>1.4 Institutional Enablement</b><br>People Management; Information Technology and Digital Services; Knowledge Management and Information Services; Security and Precinct Management | <ul style="list-style-type: none"> <li>Exercise strategic and institutional oversight;</li> <li>Develop and coordinate parliamentary procedures and systems;</li> <li>Ensure effective institutional support;</li> <li>Provide effective and compliant financial management services;</li> <li>Provide legal support;</li> <li>Maintain effective institutional governance;</li> <li>Perform functions in terms of relevant statutory provisions;</li> <li>Render secretarial and office support services to presiding officers;</li> <li>Formulate and execute policy and operational policies;</li> <li>Establish norms and standards in compliance with relevant legislation and practices; and</li> <li>Provide security and precinct-management services.</li> </ul> |
| <b>Programme 2: Parliamentary Support Services</b>                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| To provide effective procedural advice and related support to the House and Committees and to facilitate public participation. | <b>2.1 Programme Management</b><br><b>2.2 Plenary Support</b><br><b>2.3 Committee Support</b><br><b>2.4 Hansard Services</b>                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Provide committee support;</li> <li>Provide plenary support; and</li> <li>Manage Hansard services</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Programme 3: Public Engagement</b>                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| To ensure effective public engagement and to facilitate public involvement in legislative and other processes.                 | <b>3.1 Programme Management</b><br><b>3.2 Stakeholder Management and Communication Services</b><br><b>3.3. Public Education and Outreach</b>                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Ensure effective public engagement;</li> <li>Provide stakeholder management and communication services;</li> <li>Facilitate and enhance public involvement in the law-making process; and</li> <li>Facilitate public education and outreach programmes and initiatives.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Programme 4: Members Support</b>                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| To provide enabling facilities and benefits to Members and political parties.                                                  | <b>4.1 Members Administration</b><br><b>4.2 Enabling Allowance</b><br><b>4.2 Political Parties Support</b>                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Manage enabling allowance; and</li> <li>Manage constituency and secretarial allowances.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

### 3.3. IN-YEAR CHANGES TO THE 2024/25 APP AND STRATEGIC PLAN 2020/21 – 2024/25

No in-year amendments were made to the 2024/25 Annual Performance Plan (APP) or to the Strategic Plan 2020/21–2024/25 during the reporting period. The implementation of both planning instruments proceeded as approved, providing continuity and consistency in institutional performance delivery.

### 3.4. SERVICE-DELIVERY ENVIRONMENT

#### *Legislative Scope and Areas of Competence*

The legislative authority of the WCPP is restricted to certain functional areas of legislative competences enumerated in the Constitution. Power is shared with National Parliament on some of these functional competences. The functional area of legislative competences on which the WCPP may legislate include for example health care, primary and secondary education, agriculture, transport and public works.

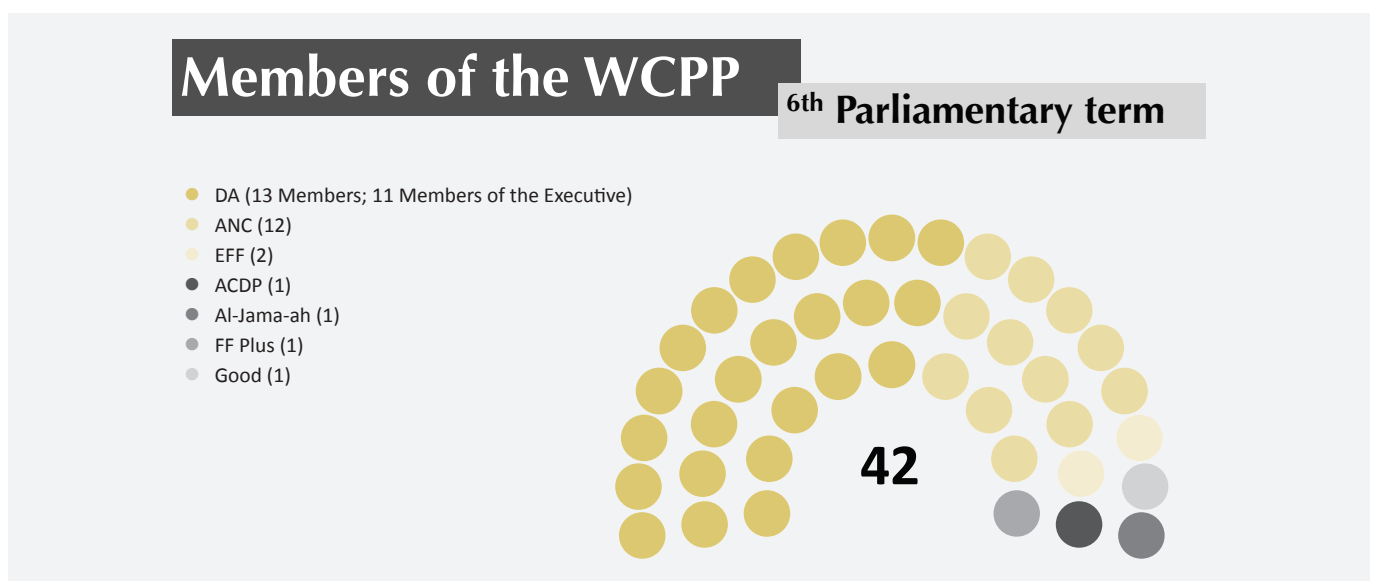
#### *Political Composition and Parliamentary Transition*

The WCPP serves both the Members of the Legislature and the people of the Western Cape in line with its Constitutional mandate. Members are elected every five-years in accordance with the national electoral system, and the number of Members is determined by the Constitution of the Western Cape.

As alluded to above, the 2024/25 reporting period marked a significant political milestone, with the conclusion of the 6<sup>th</sup> Parliament and the commencement of the 7<sup>th</sup> Parliament following the National and Provincial Elections held in May 2024. This transition brought changes to the composition of the WCPP, particularly in terms of political party representation.

The below provides an overview of political party representation during:

- the 6<sup>th</sup> Parliamentary Term (April to May 2024, within the reporting period)
- the 7<sup>th</sup> Parliamentary Term (June 2024 to March 2025, within the reporting period).

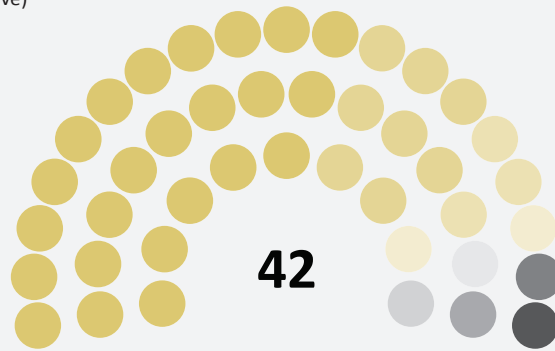




## Members of the WCPP

7<sup>th</sup> Parliamentary term

- DA (13 Members; 11 Members of the Executive)
- ANC (8)
- PA (3)
- EFF (2)
- ACDP (1)
- Al-Jama-ah (1)
- FF Plus (1)
- Good (1)
- NCC (1)



### 3.5. FACTORS AFFECTING DELIVERY

- ***Public Expectations and Democratic Accountability***

Coinciding with the runup to the 2024 General elections, the reporting period saw intensified public scrutiny and rising expectations for accessible, transparent, and responsive democratic institutions. Citizens increasingly expect the Provincial Parliament to serve as a visible and accountable platform for engagement, representation, and oversight. For the WCPP, this translated into heightened pressure to demonstrate the relevance and impact of its core functions, particularly in relation to public participation and oversight of executive performance.

- ***Service Delivery Pressures and Resource Constraints***

Operating within a constrained fiscal environment, the WCPP had to balance delivery demands with limited resources. The need for efficiency, integration, and institutional agility became more urgent as the the Provincial Parliament worked to align its operations with the priorities of a new term, while still concluding the final year of its five-year Strategic Plan.

- ***Rising Cybersecurity Threats and Institutional Vulnerability***

A key feature of the broader service delivery environment was the global surge in cyber-related attacks, which placed heightened pressure on public institutions to strengthen their digital infrastructure. This trend affected national or provincial entities, including legislatures, which faced increased risks to data protection, system integrity, and the continuity of digital services. For the WCPP, the growing cyber threat landscape signalled an urgent need to prioritize cybersecurity governance, invest in technical safeguards, and adopt a more proactive posture in managing digital risk.

- ***Public Digital Awareness and Societal Expectations***

The reporting period also reflected a significant shift in public digital awareness, with communities becoming more technologically literate and assertive in demanding real-time access, transparency, and service responsiveness from democratic institutions. This rising digital fluency among citizens exerts growing pressure on parliaments

to modernise their operations, improve digital engagement platforms, and ensure inclusive access to legislative processes. Failure to meet these evolving expectations risked widening the trust gap between legislatures and the people they serve.

- ***Digital Transformation as an Institutional Opportunity***

While digital disruption posed challenges, it also presented a strategic opportunity for the WCPP to reimagine its service delivery model. The increasing availability of digital tools, platforms, and analytics enables legislatures to enhance operational efficiency, improve public participation, and strengthen accountability mechanisms. For the WCPP, this period called for deeper investments in digital transformation as a vehicle for institutional innovation (for example in relation to public engagement), relevance, and long-term resilience.

- ***Persistent Digital Divide and Equity Considerations***

Despite the momentum toward digital transformation, the realities of the South African and provincial context must be acknowledged. A significant digital divide remains across regions, communities, and socio-economic groups, limiting equitable access to online platforms and digital services. For regional parliaments such as the WCPP, this presents a complex tension: while there is a growing imperative to modernise and digitise, these advances must be tempered by inclusive design principles that ensure no constituency is left behind. The challenge lies in driving innovation without deepening inequality and continuing to be responsive to communities without such access.

### **3.6. ORGANISATIONAL ENVIRONMENT**

The Administration plays a pivotal role in enabling Members to fulfil their constitutional duties — not just through procedural support, but by building the systems, culture, and capabilities that underpin a modern, high-performing legislature.

At the centre of this machinery is the Secretary to the Provincial Parliament, who serves as both Chief Executive and Accounting Officer. Supported by five directorates — Strategy and Institutional Oversight, Institutional Enablement, Financial Management, Parliamentary Support Services, and Public Engagement. The Secretary to the Provincial Parliament and the employees of the WCPP are appointed in terms of the Western Cape Law on the Powers and Privileges of the Provincial Legislature, 1995 (Act 3 of 1995).

While the organisational structure of the WCPP is relatively lean compared to other legislatures and the National Parliament, its functional efficiency and cohesion are vital to ensuring seamless support for parliamentary operations. To strengthen this foundation, the WCPP undertook a functional enhancement process during the 5<sup>th</sup> Parliament. This initiative involved reassessing the alignment of posts, identifying necessary technological enablers, streamlining business processes, and evaluating future skills requirements. A further review of the organisational structure is planned for the upcoming strategic period, ensuring continued alignment with the WCPP's evolving priorities and operational needs. Critical areas for consideration including capacity in the IT, Research, Plenary, content advisory and Public Education components, amongst others.

This structural evolution is part of a broader repositioning of the legislature as a dynamic public institution that is actively reinventing how a modern parliamentary institution should function in a changing world. Further functional refinement will thus seek to reimagine the organisational design, interrogating legacy structures, identifying future capability needs, and embedding a performance culture that values outcomes.



The organizational structure, as at 31 March 2025, is depicted on page 122.

### 3.7. LAWS, AMENDMENTS TO LAWS AND POSSIBLE NEW LAWS

This section outlines legislative developments and legal matters of strategic relevance to the WCPP during the 2024/25 financial year. It highlights the WCPP's contributions to national legislative processes, ongoing constitutional considerations, and the implications of recent legal amendments for the institution's operations and governance framework.

- ***Financial Management of Parliament and Provincial Legislatures Act, 2009***

The WCPP made detailed submissions to Parliament in respect of matters that are considered constitutionally problematic with the Act. Of greatest concern is the power imparted by the Act on the executive authority of Parliament to make regulations that are binding on certain internal matters of provincial legislatures. Parliament is presently working on an amendment Bill.

- ***Electoral Act, 1998***

The number of seats of the provincial legislatures were last determined by the Electoral Commission in March 1999. The changing population statistics required revision of the number of seats of the provincial legislatures. To this end, in June 2023, certain amendments to the Electoral Act, 1998 came into effect.

As a result of these amendments, in February 2024, the Electoral Commission redetermined the number of seats of the provincial legislatures. Five provincial legislatures will have an increase in their number of seats after the general election of 2024. Since the Western Cape determines the number of seats of its legislature in accordance with the Constitution of the Western Cape, 1997, the Electoral Commission was not legally competent to determine the number of seats of the Western Cape's provincial legislature and did not do so.

During the year under review, the Standing Committee on the Premier and Constitutional Matters considered the Constitution of the Western Cape Amendment Bill (Determination of Number of Members) [B6 - 2023]. This Bill was revived from the previous parliamentary term. It is the objective of the Bill to amend the Provincial Constitution in order to increase the number of seats of the legislature.

- ***Draft Legislative Sector Bill***

There is ongoing interest by the legislative sector in South Africa to introduce a Legislative Sector Bill in Parliament. The Bill's objective will be to formally establish a legislative sector in South Africa, which sector will impose various obligations on the legislatures in South Africa and will, in certain respects, limit the institutional autonomy of the legislatures. The Bill remains in draft form.

The relevant drafters have addressed some of the WCPP's concerns regarding the creation of hierarchical structures (the Speakers Forum, and so forth), which structures would have been empowered to determine the internal matters of the provincial legislatures. These structures are now voluntary structures, thereby addressing the WCPP's concerns. However, the issue of the executive authority of Parliament being empowered to make regulations to provide for the internal matters of the provincial legislatures, still looms large and problematic from a constitutionality perspective and the most recent draft Bill does not address the WCPP's concerns.

## 4. PERFORMANCE INFORMATION BY PROGRAMME

This section provides an overview of institutional performance across the four budget programmes of the WCPP, as outlined in the 2024/25 APP. It reflects the degree to which planned targets were achieved, highlights key areas of strategic progress, and assesses each programme's contribution to the institution's overall performance and constitutional mandate. Where performance gaps or underachievement occurred, management interventions have been developed to address the root causes, improve delivery, and strengthen future performance. In this way, the section offers a comprehensive view of both achievements and challenges, as the WCPP concluded the final year of its five-year strategic cycle.

### 4.1. PROGRAMME 1: GOVERNANCE (LEADERSHIP) AND ADMINISTRATION

#### 4.1.1. Purpose

The purpose of this programme is to provide overall strategic leadership and direction for the WCPP.

Programme 1: Governance (Leadership) and Administration is organised to carry out its work according to the following sub-programmes:

| Sub-programme no | Sub-programme            | Sub-programme purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.1              | Office of the Speaker    | <ul style="list-style-type: none"> <li>to render support to the presiding officers in the formulation of the strategic direction of the WCPP administration;</li> <li>to render support to the presiding officers in the fulfilment of their functions in terms of the relevant statutory provisions and parliamentary rules;</li> <li>to render support to the presiding officers in representing the WCPP and participating in legislative activities both locally and internationally; and</li> <li>to render secretarial and office support services to presiding officers.</li> </ul>        |
| 1.2              | Office of the Secretary  | <ul style="list-style-type: none"> <li>to formulate operational policies and establish norms and standards in compliance with relevant legislation and practices;</li> <li>to manage strategy and institutional oversight, public engagement, parliamentary support services institutional enablement and financial management services;</li> <li>to perform strategic and institutional oversight;</li> <li>to provide legal services to the presiding officers, administration and Committees; and</li> <li>to facilitate risk management services.</li> </ul>                                  |
| 1.3              | Financial Management     | <ul style="list-style-type: none"> <li>to render financial and management accounting services;</li> <li>to render supply chain and asset management services; and</li> <li>to identify systematic weaknesses and recommend corrective measures to combat irregularities.</li> </ul>                                                                                                                                                                                                                                                                                                               |
| 1.4              | Institutional Enablement | <ul style="list-style-type: none"> <li>to render people management services;</li> <li>to render administrative and user support services and enhance and maintain information-technology infrastructure and digital services;</li> <li>to provide knowledge management and information services;</li> <li>to provide logistical services, including catering, telephony, travelling and transport, cleaning, venue management and parking management services; and</li> <li>to provide security and precinct management, including the facilitation of occupational health and safety.</li> </ul> |

**4.1.2. Summary of strategic outcome-oriented goals, strategic objectives, strategic objective performance indicators, performance indicators per programme, sub-programme, or sub-sub-programme**

| Programme/sub-programme/<br>sub-sub-programme |                                                                        | Strategic outcome-oriented goals                                    | Strategic objectives                                                                                                       | Strategic objective performance indicators                                                                                      |
|-----------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <b>1.</b>                                     | <b>Programme 1:<br/>Governance (Leadership) and<br/>Administration</b> | To provide strategic, governance and institutional support services | Demonstrable good governance by continuously improving governance processes and practices                                  | Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions |
| <b>1.1</b>                                    | <b>Office of the Speaker</b>                                           |                                                                     |                                                                                                                            |                                                                                                                                 |
| <b>1.2</b>                                    | <b>Office of the Secretary</b>                                         |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.2.1                                         | • Programme Management                                                 |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.2.2                                         | • Legal Services                                                       |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.2.3                                         | • Risk Management                                                      | To provide strategic, governance and institutional support services | Modernised and continuously improved institutional procedures and processes towards supporting the functions of parliament | Establish mechanisms year-on-year to continuously improve governance processes and practices                                    |
| 1.2.4                                         | • Strategy and Institutional Oversight                                 |                                                                     |                                                                                                                            | Percentage of resource efficiency measures implemented                                                                          |
| <b>1.3</b>                                    | <b>Financial Management</b>                                            |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.3.1                                         | • Financial and Management Accounting                                  |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.3.2                                         | • Supply Chain and Asset Management                                    |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.3.3                                         | • Financial Compliance and Internal Control                            |                                                                     |                                                                                                                            |                                                                                                                                 |
| <b>1.4</b>                                    | <b>Institutional Enablement</b>                                        |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.4.1                                         | • People Management                                                    |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.4.2                                         | • Information Technology and Digital Services                          |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.4.3                                         | • Knowledge Management and Information Services                        |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.4.4                                         | • Logistical Services                                                  |                                                                     |                                                                                                                            |                                                                                                                                 |
| 1.4.5                                         | • Security Services                                                    |                                                                     | To provide for and maintain conducive facilities and to ensure a safe working environment for Members and staff            | Appropriate, well maintained conducive facilities and safe working environment to support the functions of Parliament           |

#### **4.1.3. Summary of achievements: Governance (Leadership) and Administration**

##### **I. SUB-PROGRAMME: OFFICE OF THE SPEAKER**

The Office of the Speaker provides strategic leadership and oversight to ensure the effective functioning of the WCPP. It upholds the institution's integrity, promotes democratic values, and safeguards the rights and privileges of Members, while representing the WCPP in its intergovernmental, sectoral, and public engagements. Through its work, the Office advances the legislature's mandate and fosters accountability, transparency, and inclusivity.

The 2024/25 financial year was a pivotal period for the WCPP, marking the conclusion of the 6<sup>th</sup> Parliament and the establishment of the 7<sup>th</sup> Parliament following the provincial elections. This transition included the successful election of the Speaker and Deputy Speaker. The Office of the Speaker played a central role in facilitating this process, ensuring institutional continuity, procedural compliance, and a smooth handover of responsibilities.

Throughout the year, the Speaker and Deputy Speaker continued to provide political leadership and uphold the integrity of parliamentary proceedings. As Presiding Officers, they ensured that sittings were conducted in an orderly manner and in accordance with the Constitution and the Rules of the House. The Office of the Speaker supported the Speaker to fulfil his role as Executive Authority—overseeing compliance with legislative obligations and supporting the WCPP's core mandates of oversight, law-making, and public involvement.

##### **II. SUB-PROGRAMME: OFFICE OF THE SECRETARY**

The Office of the Secretary provides strategic, governance, and operational leadership to the WCPP, ensuring compliance with legislative and financial obligations while advancing the institution's vision and strategic direction.

As the Accounting Officer, the Secretary is responsible for ensuring full compliance with all administrative and financial obligations in line with applicable legislation and statutory requirements. During the 2024/25 financial year, the Office of the Secretary continued to provide strategic, governance and operational leadership to the Administration of the WCPP.

In accordance with the FMPPLA, the Office ensured 100% compliance with the Accounting Officer's reporting responsibilities. It also remained the custodian of the WCPP's institutional vision and strategic direction, aligning Administrative functions with the delivery of the WCPP's core mandates of oversight, law-making and public involvement.

A key focus during the year was supporting the transition from the 6<sup>th</sup> to the 7<sup>th</sup> Provincial Parliament. The Office of the Secretary and the Accounting Officer played a central role in ensuring a smooth administrative handover, including the onboarding of newly-elected Members. This involved coordinating induction and orientation processes, facilitating access to resources and ensuring that all operational systems were in place to support the effective functioning of the new Provincial Parliament from its inception.

### III. LEGAL SUPPORT

Legal Support plays a critical role in ensuring that the WCPP operates within a sound legal and regulatory framework. It enables compliance, safeguards institutional integrity, and provides guidance on complex legislative and procedural matters to support effective governance and decision-making.

During the reporting period, Legal Support provided advisory services to the Administration, Parliamentary Committees and the Office of the Speaker on a range of matters, including:

- Advisory support to Committees on various Bills referred to the Legislature.  
These included the:
  - Electricity Regulation Amendment Bill;
  - Basic Education Laws Amendment Bill;
  - Climate Change Bill;
  - Public Procurement Bill;
  - Marine Pollution Prevention Bill;
  - Older Persons Amendment Bill;
  - Marine Oil Pollution Bill;
  - Western Cape Monitoring and Support of Municipalities Amendment Bill;
  - Western Cape Public Library Services Bill;
  - Independent Municipal Demarcation Authority Bill;
  - Public Service Amendment Bill; and
  - Public Administration Amendment Bill
- Correspondence with the National Council of Provinces (NCOP) regarding public participation in relation to section 76 Bills and associated matters;
- Legal advice on agreements and memoranda of understanding between the Legislature and service providers or non-profit partners;
- Interpretation of existing agreements and resolution of disputes involving the Legislature and service providers;
- Support to the Procedural Hub - a cross-functional structure within the Administration focused on enhancing parliamentary processes. In this regard, among other things, Legal Support assisted in the preparation of a Petitions Framework and Norms and Standards for Bills Requiring Provincial Mandates in the NCOP;
- Legal guidance on preparations for the conclusion of the current legislative term and the commencement of the new term, including advice on the amended Electoral Act;

- Legal input on ongoing litigation concerning the recovery of fruitless and wasteful expenditure;
- Legal advice to the Office of the Secretary and the administration on interpretation of certain sections of the Constitution and statutes;
- Legal advice to the Office of the Speaker on papers served on the legislature in respect of a number of court cases;
- Legal advice to the relevant Parliamentary Committee on the process for appointing a Commissioner for Children; and
- Legal advice to the relevant Parliamentary Committee on the process of increasing the number of seats in the Legislature

#### **IV. STRATEGY AND INSTITUTIONAL OVERSIGHT (SIO)**

The SIO function is responsible for coordinating the planning, performance monitoring, and governance frameworks of the WCPP in support of institutional accountability and statutory compliance. It ensures strategic alignment across programmes, facilitates the integration of oversight mechanisms, and supports evidence-based decision-making in line with the institution's constitutional mandate.

##### ***Strategy Formulation***

During the reporting period, the Directorate led the strategic planning process for the new parliamentary term, culminating in the development of the WCPP's new Strategic Plan for the period 2025/26 to 2029/30 and APP for 2025/26. This process included extensive stakeholder consultations and the integration of expert feedback to refine strategic priorities, outcomes and impacts. The aim was to ensure that the WCPP's strategic direction remained relevant, forward-looking and aligned with its constitutional mandate.

To strengthen the link between strategy and budgeting, the Directorate supported prioritisation processes and strategic alignment efforts, ensuring that budget submissions and engagements with the Provincial Treasury reflected the WCPP's key strategic priorities.

The draft Strategic Plan was tabled in November 2024, in line with the requirements of the FMPPLA.

##### ***Monitoring and Evaluation***

SIO led the WCPP's organisational performance monitoring and evaluation efforts to ensure full compliance with statutory reporting obligations. It provided guidance on performance reporting best practices, including methodologies and tools to enhance accountability and transparency.

In 2024/2025, SIO focused on improving the management of performance information to support more effective reporting. It also conducted the 5<sup>th</sup> annual Members' Satisfaction Survey, which assesses Members' satisfaction with administrative support services. The 2024/25 survey, circulated in March, revealed an average satisfaction rate of 87%, exceeding the 80% target. This survey remains a key tool for identifying areas for continuous improvement and was of particular significance during this reporting period, as it included input from newly elected Members serving their first term at the WCPP. Their fresh perspectives provided valuable insights into the onboarding experience, as well as the accessibility and quality of support service. This feedback is instrumental in shaping future improvements and ensuring that the institution remains adaptive, inclusive and responsive to the evolving needs of all Members—both new and returning.

All required performance reports for the period—including Quarter 4 of 2023/24, Quarters 1, 2 and 3 of 2024/25, and the mid-year budget and performance assessment report—were submitted to the Executive Authority and tabled in accordance with the FMPPLA. These reports were also referred to the Parliamentary Oversight Committee (POC) in terms of sections 52 and 54(1)(2) of the Act. Additionally, the first draft APP for 2025/26 was submitted to the Executive Authority in line with section 15(1).

SIO also supported the WCPP's engagements with assurance bodies, including the POC and Audit Committee, to ensure a cooperative and transparent relationship on matters of organisational performance.

### ***Policy Coordination***

SIO continued to manage institutional policy development as part of its broader governance and compliance responsibilities. This included maintaining the institutional policy register and framework, overseeing policy development processes and monitoring compliance to ensure alignment with legislative and strategic requirements.

### ***Risk Management and Ethics Management***

In preparation for the 2024/25 financial year, the Ethics Management Strategy and Plan was reviewed and approved by the Secretary. Implementation commenced within the reporting period and was carried out in line with the approved timelines and deliverables.

Additionally, during the reporting period, the Governance Committee (GOVCOM) recommended the Enterprise Risk Management (ERM) Strategy and Plan for the 2025/26 financial year. This plan was subsequently approved by the Secretary and is currently being implemented. It outlines key mitigation strategies to proactively manage identified risks, ensuring that the WCPP remains resilient and responsive to emerging challenges.

The WCPP also ensured full compliance with the Ethics Management Strategy and Plan for 2024/25, particularly the activities scheduled for rollout between 1 April 2024 and 31 March 2025. These activities included:

- Management of conflict of interest matters (e.g. declarations of interests, business interests, private work, and gifts and donations)
- Verification of business interests
- Ethics awareness initiatives (including cybersecurity awareness)
- Reporting on private work
- Conducting a fraud health check survey
- Vetting processes
- Regular reporting to oversight committees (GOVCOM and the Audit Committee) on progress

Furthermore, GOVCOM engaged in strategic discussions to identify and assess key risks for inclusion in the APP for 2025/26 and the Strategic Plan for the new five-year term. These discussions focused on embedding long-term risks and their corresponding mitigation strategies into the WCPP's strategic planning framework, thereby strengthening institutional resilience and foresight.



## **V. SUB-PROGRAMME: FINANCIAL MANAGEMENT**

Financial Management in the WCPP plays a central role in ensuring the sound, transparent, and accountable use of public resources. It encompasses the planning, coordination, and oversight of the institution's financial activities, including budgeting, expenditure control, and compliance with statutory and regulatory requirements. Through robust systems, governance processes, and internal controls, the unit safeguards the integrity of financial transactions, supports evidence-based decision-making, and enables the institution to deliver on its legislative mandate in a sustainable and fiscally responsible manner.

## **VI. FINANCIAL AND MANAGEMENT ACCOUNTING (F&MA)**

F&MA is responsible for preparing accurate and timely financial statements for the WCPP, which are essential for ensuring transparency and accountability. In addition, the unit develops and manages the overall budget, including forecasting and monitoring expenditure against budgeted allocations to promote the efficient use of resources.

During the year under review, F&MA ensured that:

- all financial activities complied with relevant laws, regulations, and accounting standards;
- public funds were managed responsibly; and
- resource allocation aligned with strategic priorities and supported informed decision-making.

## **VII. SUPPLY CHAIN AND ASSET MANAGEMENT (SC&AM)**

During the reporting period, SC&AM facilitated the public procurement process within the framework of a highly regulated legislative environment. This included supporting the normative specification of goods and services required by the WCPP. Through structured tendering and bidding processes, SC&AM ensured the timely receipt and delivery of goods and services in the correct quantity, at the right place, and at a fair price—contributing directly to the achievement of the WCPP's strategic objectives.

The section also carried out its contractual administration responsibilities, managing and monitoring contracts to ensure compliance and performance. In line with section 41 of the FMPPLA, SC&AM submitted quarterly reports to the Executive Authority on contract performance and compliance.

In addition, SC&AM oversaw the management of public assets, including the disposal of assets where necessary, while upholding prescribed norms and standards. All assets were valued at cost—or deemed cost where historical data was unavailable—less depreciation and impairments. This process supported the preparation of a GRAP-compliant asset register and accurate financial statement disclosures.

## **VIII. FINANCIAL COMPLIANCE AND INTERNAL CONTROL (FCIC)**

FCIC focused on identifying control gaps through inspections and assisting in audit preparation.

The following areas were completed during the year under review:

- Assessment of key mitigation controls for risks
- Inspection on CCTV optimisation



- Inspection on the management of study assistance
- Inspection on the management and adherence to communication strategy

#### ***Management of the audit process***

FCIC served as a critical liaison between the WCPP and the AGSA. The unit facilitated the routing and follow-up of all audit queries and findings, ensuring a smooth and efficient audit process for both parties.

#### ***Compliance with the Declaration of Interest Policy***

FCIC successfully facilitated the roll-out and completion of the declaration of interests by all WCPP employees. As of 28 June 2024, all employees had submitted their declarations in line with policy requirements, with no exceptions identified during the verification process.

#### ***Compliance Testing***

Two key compliance verification exercises were conducted:

- Verification of employees and Members' expenditure claims to ensure alignment with the new *Publication of Expenditure Policy*.
- Testing of Members' Secondary Dwelling and Hotel Claims

Recommendations to strengthen the internal control environment were provided to management based on the testing results.

### **IX. SUB-PROGRAMME: INSTITUTIONAL ENABLEMENT (IE)**

IE provides the strategic, operational, and governance infrastructure that empowers the institution to deliver on its legislative, oversight, and public participation mandates. Through integrated planning, performance management, governance support, and resource optimisation, IE ensures that parliamentary business is underpinned by sound systems, skilled people, and enabling technologies.

### **X. PEOPLE MANAGEMENT**

As the custodian of human capital within the WCPP, the People Management function plays a pivotal role in enabling the institution to deliver on its legislative, oversight, and public engagement mandates. In a dynamic parliamentary environment, success is underpinned by the skills, commitment, and well-being of employees. People Management therefore focuses on attracting and retaining talent, fostering a culture of high performance, and safeguarding the holistic wellness of staff. Through integrated workforce planning, targeted recruitment, modernised performance management systems, and proactive wellness initiatives, the function ensures that the WCPP remains agile, resilient, and capable of meeting the evolving demands of its constitutional role.

#### ***Employee Wellness Programme***

Health and well-being remained a key organisational priority during 2024/25. A new service level agreement with the Employee Assistance service provider was finalised on 1 December 2024, ensuring the continued delivery of support services. To help employees navigate challenges in both their personal and professional lives, the WCPP

provided information on various wellness topics, including financial, physical, and mental well-being. Wellness days were also hosted to promote holistic health.

### ***Recruitment***

Seven appointments were made during the period under review.

While the recruitment and selection panel plays a vital role in promoting fairness, transparency, and openness, the availability of panel members and competing operational demands contributed to delays in the recruitment process.

### ***Performance Management***

The Performance Management module on SAGE was officially launched on 26 February 2024. Employees were informed that performance assessments would now be completed and finalised via the Employee Self-Service (ESS) platform, replacing the previous HR Manage System. As expected with the introduction of a new system, initial challenges were encountered. However, the People Management unit provided comprehensive support through telephone, Microsoft Teams, and in-person assistance.

Additionally, the performance moderation process for the 2023/24 cycle was successfully concluded. A total of eighty-two (82) employees qualified for pay progression based on the outcomes of the moderation process

## **XI. INFORMATION TECHNOLOGY AND DIGITAL SERVICES (ITDS)**

In an increasingly digital legislative environment, technology is both an enabler of institutional efficiency and a safeguard for democratic processes. ITDS plays a critical role in ensuring that WCPP's digital infrastructure, systems, and services are robust, secure, and future-ready. By integrating modernisation, cybersecurity, governance, and operational support, ITDS underpins the seamless functioning of parliamentary business — from enabling secure access to information and supporting Members in the Chamber, to ensuring that proceedings are accessible to the public through high-quality streaming services. The function's work is therefore essential to enhancing institutional agility, resilience, and transparency in delivering on WCPP's constitutional mandate.

### ***Digital Modernisation and Infrastructure***

During the reporting period, the WCPP made significant strides in modernising its digital infrastructure to support more efficient and responsive operations. Specifications were carefully analysed and prepared for the modernisation of the Chamber and other venues, ensuring facilities are equipped with the latest technology. A major milestone was the upgrade of the ERP system to version 12, ensuring continued support and future optimisation. The OpenText platform was also upgraded to the latest version, enhancing readiness for electronic records management. Additionally, M365 initiatives focused on expanding the intranet, increasing platform adoption and testing business process automation to streamline operations.

### ***Cybersecurity and Risk Management***

Cybersecurity remained a top priority, with significant enhancements made to the Security Operations Centre (SOC), Security Information and Event Management (SIEM), incident response, and threat intelligence systems. These improvements are vital for protecting digital assets and ensuring the integrity of information systems. To support continuity outside of regular hours, a standby system was implemented, providing after-hours and weekend ICT support.

### ***Governance and Innovation***

A draft Artificial Intelligence (AI) Governance Framework was developed to guide the responsible integration of AI technologies into WCPP operations. This framework ensures ethical implementation aligned with best practices.

### ***Operational Support and Events***

The State of the Province Address (SOPA), held in Beaufort West, was successfully supported by ITDS through comprehensive audio-visual and streaming services. This event showcased the WCPP's capacity to deliver robust technical support for high-profile institutional engagements. The ITDS helpdesk team also played a critical role in supporting the streaming of all Committee meetings and House sittings, maintaining 99% system availability and delivering support within agreed SLA response times.

## **XII. KNOWLEDGE MANAGEMENT AND INFORMATION SERVICES (KMIS)**

KMIS plays a central role in enabling WCPP's core business by ensuring that knowledge assets, records, research outputs, and information resources are well-governed, accessible, and aligned with institutional priorities. Through integrated knowledge management, records management, research, and library services, KMIS safeguards institutional memory, supports evidence-based decision-making, and provides Members and staff with timely, relevant information. These functions underpin legislative and oversight work while advancing modernised information governance, digital innovation, and responsiveness to the evolving needs of a dynamic parliamentary environment.

KMIS comprises of Knowledge Management, Records Management Services and Research and Information Services.

### ***Knowledge Management (KM)***

The WCPP's KM Strategic Framework continues to guide the design and implementation of KM initiatives, with a strong focus on managing knowledge assets effectively and embedding KM practices across the organisation. Notable progress was made in the development of an electronic repository system, which will support the establishment of an electronic registry. This registry will enhance the management of electronic records while ensuring ease of access for users. Furthermore, the ongoing upgrade of the e-Filing system includes synchronisation with SharePoint, which will enable the seamless transfer of final records to the electronic registry on the E-filing system. The WCPP intranet, #WCPP4Me, offers a suite of powerful IT tools that KM will continue to leverage to promote effective information and knowledge sharing.

As part of its knowledge-sharing efforts, the Director: IE and all KMIS employees participated in the 2024 KM Imbizo, held virtually over two days via Zoom.

### ***Records Management (RM)***

In 2024/25, the WCPP made significant strides in both physical and electronic records management, aiming to enhance compliance with the Western Cape Archives and Records Service (WCARS) standards. Key achievements included the appraisal and approval of retention periods, the establishment of a Records Retention and Destruction (RRD) Committee, and the secure handling of confidential records. Approximately 90% of the physical filing backlog was resolved, and 784 kg of ephemeral records were destroyed in line with regulatory norms. On the digital front, the OpenText Enterprise Content Management system was successfully upgraded, with ongoing efforts to configure modules for improved electronic records control and integration with SharePoint. Despite these advancements, the

installation of fire detection and prevention systems in the registry and archival areas remains a critical challenge for ensuring long-term preservation and safety of records.

### Research Services

During the 2024/25 financial year, Research Services continued to provide both reactive and cyclical research support to Standing Committees, as well as institutional research to the Executive Committee (ExCo). The unit made notable progress, as reflected in the improved Member Survey rating, which rose from 94% in 2023/24 to 99% in 2024/25—demonstrating a high level of satisfaction with the quality and relevance of research outputs.

In total, seven reactive, nine cyclical, and one institutional research reports were completed during the reporting period. The updated Research Policy was approved in 2024, strengthening oversight of how research is commissioned. In alignment with this policy, the Research SOP was revised. Additionally, a new research commissioning template was finalised to support committee requests for international oversight visits.

The following are some of key research outputs completed during the 2024/25 financial year:

|                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Reactive Research</b><br><i>Primary or secondary research conducted in response to ad-hoc research requests received from Standing Committees and individual Members, including the Committee Chairperson.</i>                                                                                                                   | <ul style="list-style-type: none"> <li>• <i>Bolivia, Chile and Vietnam Case Studies On Supporting Sustainable Rural Economic Development</i></li> <li>• <i>e-Government in Estonia; Singapore; Brazil; Chile and Australia</i></li> <li>• <i>Social Assistance Programmes in Sweden, Canada and Germany</i></li> </ul> |
| <b>Cyclical Research</b><br><i>Secondary research conducted to enhance oversight of the annual performance of provincial departments and public entities at periodic and set intervals during the annual budget cycle. This includes, but not limited to, an analysis of the SOPA; Departmental Votes; APPs and Annual Reports.</i> | <ul style="list-style-type: none"> <li>• <i>Completed annual report analysis for select Departments.</i></li> </ul>                                                                                                                                                                                                    |
| <b>Institutional Research</b><br><i>Primary or secondary research conducted for the administrative branch of the legislature in response to a research request from ExCo or senior management team.</i>                                                                                                                             | <ul style="list-style-type: none"> <li>• <i>Review of Committee Support in the WCPP Oversight and Accountability Model</i></li> </ul>                                                                                                                                                                                  |

### Information Services

In 2024, the WCPP approved a revised Library Policy aimed at improving resource management, including cost recovery for lost or unreturned books, with an updated SOP to follow. Successful stocktakes and a tested disposal procedure for outdated materials enhanced operational efficiency. Members and staff accessed digital resources like JSTOR, Sabinet, and EBSCOHost (e-books), while the library fulfilled 42 reference requests and supported 368 database and catalogue searches. The acquisition of 54 new book titles and ongoing reference and training services further supported research needs. The Information Officer ensured regular updates via the intranet, and WCPP renewed its membership with the Library and Information Association of South Africa. However, maintaining the AmLib system (Library Management System) remains a key challenge.

### **XIII. LOGISTICAL SERVICES**

Logistical Services play a pivotal role in ensuring the seamless functioning of a legislature's operations. By providing reliable infrastructure, office accommodation, maintenance, and transport support, the unit enables Members and staff to operate in a well-equipped and efficient environment. Its work underpins the readiness of the institution to conduct plenary sittings, committee meetings, oversight visits, and public participation activities.

The Logistical Services unit played a central role in supporting the transition between the 6<sup>th</sup> and 7<sup>th</sup> Parliaments. This included a comprehensive office refresh of all Members' offices, involving deep cleaning, replacement of office door locks and the provision of standardised furniture for each Member. The unit also coordinated general maintenance, emergency repairs and bathroom upgrades. Notable improvements included the replacement of the Chamber carpet and the installation of blinds in the 6<sup>th</sup> Floor foyer. Additionally, the unit provided transport services for Members and employees to all oversight visits, public hearings and engagements during the reporting period.

### **XIV. SECURITY SERVICES**

Security Services are fundamental to safeguarding the operational integrity of a legislature. Through strategic coordination with law enforcement and key stakeholders, the unit ensures the safety of Members, staff, visitors, and parliamentary assets. Its work encompasses implementing protective measures, managing access control, mitigating risks, and ensuring readiness for high-profile events—thereby protecting the institution's ability to fulfil its democratic mandate.

The Security Services unit continued to coordinate all security-related matters in collaboration with South African Police Services (SAPS), Department of Police Oversight and Community Safety and the Department of Infrastructure (DOI). Two key forum, the Joint Planning Committee (JPC) and the Integrated Safety and Security Forum (ISSF), played a critical role in implementing the Critical Infrastructure Protection Act (CIPA) and Hazard Identification and Risk Assessment (HIRA) frameworks. The JPC focused on ingress and egress control, static support at the National Key Point (NKP), and oversight visit security. It also reviewed crime intelligence reports and developed proactive security plans for major events such as SOPA.

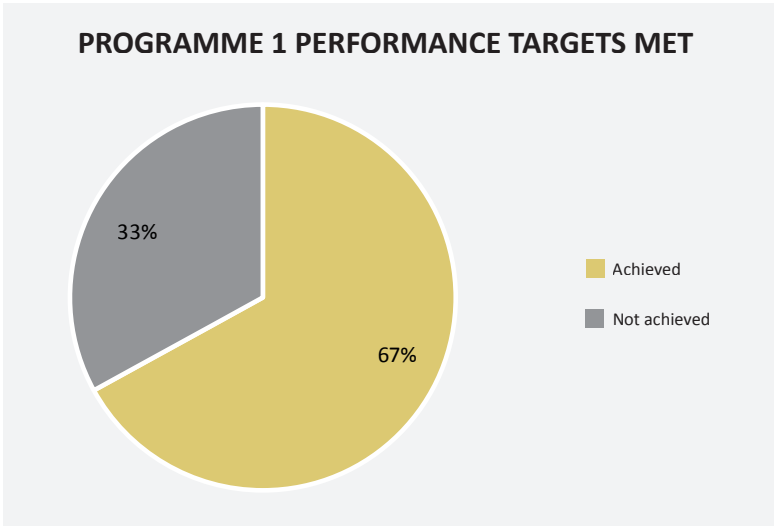
During the year, the unit established the Business Continuity Management Committee (BCMC) to assess business continuity risks and develop mitigation strategies. The WCPP's NKP evaluation (CIPA report) was conducted in Quarter 3 of 2024/25, achieving a score of 98%. Although the anticipated SLA with SAPS was not finalised, the unit is working on a detailed Standard Operating Procedure with SAPS to ensure full CIPA compliance. Threat and risk assessments were conducted at all oversight visits and public hearings, with POCS assisting in egress control at government buildings.

The WCPP also upgraded its CCTV software to improve storage capacity, image quality, usability and real-time monitoring. SAPS officials were trained on the new system. Phase two of this project will include a maintenance plan and a full audit of CCTV functionality in the 2025/26 financial year.

During this reporting period, the Serjeant-at-Arms retired and a new Safety, Security and Precinct Manager was appointed towards the latter part of 2024/25, ensuring continued leadership and oversight of the WCPP's security operations.

4.1.4. Overview of performance

The graph below depicts the percentage of the Programme’s annual performance targets achieved versus those not achieved in 2024/25.



|                                                      |   |
|------------------------------------------------------|---|
| Number of programme performance targets achieved     | 6 |
| Number of programme performance targets not achieved | 3 |
| Total number of programme performance targets        | 9 |

#### 4.1.5 Strategic objectives performance indicators, planned targets and actual achievements

| Strategic objective performance indicators                                                                                        | Actual achievement 2023/24                                                                                                                                                                                                                                                                                    | Planned target 2024/25                                                                       | Actual achievement 2024/25                                                                                                                                                                                                                                                                                                                                     | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| <b>Sub-programme 1.1: Office of the Speaker</b>                                                                                   |                                                                                                                                                                                                                                                                                                               |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |                                                                 |                                 |
| 1 Establish mechanisms year-on-year to continuously improve governance processes and practices                                    | <b>Achieved:</b><br>In order to improve governance processes and practices a refinement of the compliance tracking register was undertaken. This was enabled by the dedicated capacity for the management of all FMPPLA requirements in the Speaker's Office which had been established in the previous year. | Establish mechanisms year-on-year to continuously improve governance processes and practices | <b>Achieved:</b><br>An additional mechanism was implemented: regular reporting and/or engagements between the Executive Authority and the Accounting Officer. These sessions include governance reviews to routinely assess and report on compliance with the FMPPLA, and, where necessary, to identify and discuss financial compliance and governance risks. | No deviation                                                    | -                               |
| <b>Sub-programme 1.2 : Office of the Secretary</b>                                                                                |                                                                                                                                                                                                                                                                                                               |                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |                                                                 |                                 |
| 1 Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions | <b>Not Achieved:</b><br>The overall level of Members' satisfaction with the support services received from the Administration decreased by 5%, from 89% in 2022/23 to 84% in 2023/24.                                                                                                                         | Year-on-year improvement in administrative efficiency                                        | <b>Achieved:</b><br>The overall level of Members' satisfaction with the support services received from the Administration increased by 3%, from 84% in 2023/24 to 87% in 2024/25.                                                                                                                                                                              | No deviation                                                    | -                               |

| Strategic objective performance indicators                                                     | Actual achievement 2023/24                                                                                                                                                                                                                                                                                                  | Planned target 2024/25                                                                                                        | Actual achievement 2024/25                                                                                                                                                                                                                                                                                                                                                       | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| <b>Sub-programme 1.3: Financial Management</b>                                                 |                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                 |                                 |
| 1 Establish mechanisms year-on-year to continuously improve governance processes and practices | <p><b>Not achieved</b><br/>The existing mechanisms were retained from previous years, namely measurement and monitoring of AGSA findings, implementation of management action plans and internal control processes.</p> <p>The number of repeat audit findings declined from the previous year (2022/23: 5; 2023/24: 1)</p> | Establish mechanisms year-on-year to continuously improve governance processes and practices                                  | <p><b>Achieved</b><br/>A new mechanism was established: the 30-day payment Standard Operating Procedure (SOP) was revised to strengthen the control environment. In addition, both the post-audit checklist and the post-audit workshops underwent a comprehensive overhaul to enhance preventative measures.</p> <p>There were no repeat findings during the 2023/24 audit.</p> | <b>No deviation</b>                                             | -                               |
| <b>Sub-programme 1.4: Institutional Enablement</b>                                             |                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                 |                                 |
| 1 Percentage of resource efficiency measures implemented                                       | <p><b>Achieved:</b><br/>48% of the IT Digitalisation Improvement Strategy initiatives implemented</p> <p>53% of the Human Resources Strategy initiatives implemented</p> <p>48% of the Knowledge Management Strategic Framework initiatives</p>                                                                             | <p>67% of 5-year strategy implemented</p> <p>67% of 5-year strategy implemented</p> <p>67% of 5-year strategy implemented</p> | <p><b>Achieved:</b><br/>67% of 5-year strategy implemented</p> <p>67% of 5-year strategy implemented</p> <p>67% of 5-year strategy implemented</p>                                                                                                                                                                                                                               | <b>No deviation</b>                                             | -                               |



| Strategic objective performance indicators                                                                                                                                                                                                                                                                                                                                                                                 | Actual achievement 2023/24                                                                                                                                 | Planned target 2024/25                                                                                    | Actual achievement 2024/25                                                                                                                          | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 Appropriate well-maintained conducive facilities and safe working environment to support the functions of Parliament                                                                                                                                                                                                                                                                                                     | <p><b>Achieved:</b> The U-AMP was submitted in terms of GIAMA.</p> <p><b>Not achieved:</b> 98.9% compliance with the requirement of the CIP Act, 2019.</p> | <p>U-AMP submitted in terms of GIAMA</p> <p>100% compliance with the requirement of the CIP Act, 2019</p> | <p><b>Achieved:</b> U-AMP was submitted in terms of GIAMA</p> <p><b>Not achieved:</b> 98% compliance with the requirement of the CIP Act, 2019.</p> | <p><b>No deviation</b></p> <p>-2%</p>                           | <p>-</p> <p>The WCPP scored 98% on the National Key Point's annual assessment.</p> <p>The Assessment Report highlighted areas for improvement, including:</p> <ul style="list-style-type: none"> <li>Improved perimeter protection: Ongoing patrols and monitoring in the concourse.</li> <li>Improved access control: Optimization and sequencing of access control processes for basement parking.</li> <li>Improved egress control: Implementation of exit searches at 7 Wale Street.</li> <li>CCTV Equipment: Continuous training for SAPS officials on CCTV equipment and software.</li> </ul> |
| <b>Strategy to address underperformance: Institutional Enablement</b>                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                            |                                                                                                           |                                                                                                                                                     |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p><b>Strategic objective performance indicator 2:</b> % compliance with applicable regulations of the Critical Infrastructure and Protection Act, 2019</p> <p>The next formal assessment opportunity will be in the 2025/26 financial year. In preparation, management will develop and implement targeted action plans to address the identified areas for improvement. These efforts aim to ensure full compliance.</p> |                                                                                                                                                            |                                                                                                           |                                                                                                                                                     |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

#### 4.1.6 Programme performance Indicators, planned targets and actual achievement

##### SUB-PROGRAMME 1.1: OFFICE OF THE SPEAKER

| Programme performance indicator                                                                                  | Actual achievement 2023/24 | Planned target 2024/25 | Actual achievement 2024/25 | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|----------------------------|-----------------------------------------------------------------|---------------------------------|
| 1.1.1 % compliance by the Executive Authority with the prescribed legislative obligations in terms of the FMPPLA | Achieved: 100%             | 100%                   | Achieved: 100%             | 0%                                                              | -                               |

##### Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

##### Sub-programme expenditure

| Office of the Speaker | 2024/25             |                    |                             | 2023/2024           |                    |                             |
|-----------------------|---------------------|--------------------|-----------------------------|---------------------|--------------------|-----------------------------|
|                       | Final appropriation | Actual expenditure | (Over) or under expenditure | Final appropriation | Actual expenditure | (Over) or under expenditure |
|                       | R'000               | R'000              | R'000                       | R'000               | R'000              | R'000                       |
| Total                 | 9 696               | 9 374              | 369                         | 9 479               | 9 165              | 314                         |

## SUB-PROGRAMME 1.2: OFFICE OF THE SECRETARY

| Programme performance indicator                                                                                          | Actual achievement 2023/24                                                            | Planned target 2024/25 | Actual achievement 2024/25                                                            | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.2.1<br>% of Members' satisfaction with administration support services                                                 | <b>Achieved:</b><br>84%                                                               | 80%                    | <b>Achieved:</b><br>87%                                                               | 7%                                                              | The results show that Members' satisfaction level exceeds the desired or targeted satisfaction level (and planned APP target) of 80% for 2024/25. This high level of satisfaction, particularly from the newly elected Members, underscores the positive reception for most services provided by the Administration. |
| 1.2.2<br>% compliance by the Accounting Officer with the prescribed FMPPLA's reporting requirements                      | <b>Achieved:</b><br>100%                                                              | 100%                   | <b>Achieved:</b><br>100%                                                              | 0%                                                              | -                                                                                                                                                                                                                                                                                                                    |
| 1.2.3<br>% of planned APP programme performance indicators achieved                                                      | <b>Not achieved:</b><br>85% Of the total of 26 planned APP targets, 22 were achieved. | 96%                    | <b>Not achieved:</b><br>86% Of the total of 22 planned APP targets, 19 were achieved. | -10%                                                            | Refer to individual sub-programmes for reasons for deviations in respect of targets that were not achieved.                                                                                                                                                                                                          |
| <b>Strategy to address underperformance in the sub-programme: Office of the Secretary</b>                                |                                                                                       |                        |                                                                                       |                                                                 |                                                                                                                                                                                                                                                                                                                      |
| <b>Programme performance indicator 1.2.3: % of planned APP programme performance indicators achieved</b>                 |                                                                                       |                        |                                                                                       |                                                                 |                                                                                                                                                                                                                                                                                                                      |
| Refer to the individual sub-programmes for strategies addressing the underperformance of targets that were not achieved. |                                                                                       |                        |                                                                                       |                                                                 |                                                                                                                                                                                                                                                                                                                      |

### Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

## Sub-programme expenditure

| Office of the Secretary                                          | 2024/25             |                    |                             | 2023/24             |                    |                             |
|------------------------------------------------------------------|---------------------|--------------------|-----------------------------|---------------------|--------------------|-----------------------------|
|                                                                  | Final appropriation | Actual expenditure | (Over) or under expenditure | Final appropriation | Actual expenditure | (Over) or under expenditure |
|                                                                  | R'000               | R'000              | R'000                       | R'000               | R'000              | R'000                       |
| Programme Management: Governance (Leadership) and Administration | 13 000              | 12 260             | 740                         | 12 839              | 12 328             | 511                         |
| Legal Services                                                   | 4 145               | 3 718              | 427                         | 3 183               | 2 852              | 331                         |
| Risk Management                                                  | 1 084               | 1 078              | 6                           | 1 024               | 1 017              | 7                           |
| Strategy and Institutional Oversight                             | 1 424               | 1 199              | 225                         | 1 372               | 1 175              | 197                         |
| Total                                                            | 19 653              | 18 255             | 1 398                       | 18 418              | 17 372             | 1 046                       |

## SUB-PROGRAMME 1.3: FINANCIAL MANAGEMENT

| Programme performance indicator                                                                                                                                                                                                                                           | Actual achievement 2023/24  | Planned target 2024/25 | Actual achievement 2024/25  | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------|-----------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.3.1<br>% of follow-up Internal Audit actions completed                                                                                                                                                                                                                  | <b>Not achieved:</b><br>79% | 100%                   | <b>Not achieved:</b><br>50% | -50%                                                            | Following the audits undertaken by Internal Audit, Management agreed to 18 actions for implementation in the 2024/25 financial year. 9 out of the 18 actions were not fully implemented by the deadlines agreed in Internal Audit's action plan.<br><br>The actions which account for the under achievement were in relation to: <ul style="list-style-type: none"> <li>• Business Continuity</li> <li>• Cybersecurity</li> <li>• Social Media Engagement</li> </ul> |
| <b>Strategy to address underperformance in the sub-programme: Financial Management</b>                                                                                                                                                                                    |                             |                        |                             |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Programme performance indicator 1.3.1:</b> % of follow-up Internal Audit actions completed                                                                                                                                                                             |                             |                        |                             |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| To strengthen compliance with set deadlines and improve future performance, regular follow-ups with line managers will be conducted and where necessary, issues will be escalated to Directors and the Accounting Officer to ensure timely resolution and accountability. |                             |                        |                             |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

## Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

### Sub-programme expenditure

| Financial Management                      | 2024/25             |                    |                             | 2023/24             |                    |                             |
|-------------------------------------------|---------------------|--------------------|-----------------------------|---------------------|--------------------|-----------------------------|
|                                           | Final appropriation | Actual expenditure | (Over) or under expenditure | Final appropriation | Actual expenditure | (Over) or under expenditure |
|                                           | R'000               | R'000              | R'000                       | R'000               | R'000              | R'000                       |
| Supply Chain and Asset Management         | 6 784               | 6 562              | 222                         | 6 402               | 6 367              | 35                          |
| Financial and Management Accounting       | 5 578               | 5 548              | 30                          | 5 307               | 5 252              | 55                          |
| Financial Compliance and Internal Control | 8 424               | 8 371              | 53                          | 7 978               | 7 636              | 342                         |
| <b>Total</b>                              | <b>20 786</b>       | <b>20 481</b>      | <b>305</b>                  | <b>19 687</b>       | <b>19 255</b>      | <b>432</b>                  |

### SUB-PROGRAMME 1.4: INSTITUTIONAL ENABLEMENT

| Programme performance indicator                                             | Actual achievement 2023/24                               | Planned target 2024/25                  | Actual achievement 2024/25                               | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|-----------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| 1.4.1 % of IT Digitalisation Improvement Strategy initiatives implemented   | <b>Achieved:</b> 100% of planned initiatives implemented | 100% of planned initiatives implemented | <b>Achieved:</b> 100% of planned initiatives implemented | 0%                                                              | -                               |
| 1.4.2 % of Human Resource Strategy initiatives implemented                  | <b>Achieved:</b> 100% of planned initiatives implemented | 100% of planned initiatives implemented | <b>Achieved:</b> 100% of planned initiatives implemented | 0%                                                              | -                               |
| 1.4.3 % of Knowledge Management Strategic Framework initiatives implemented | <b>Achieved:</b> 100% of planned initiatives implemented | 100% of planned initiatives implemented | <b>Achieved:</b> 100% of planned initiatives implemented | 0%                                                              | -                               |

| Programme performance indicator                                                                                                                                                                                                                         | Actual achievement 2023/24    | Planned target 2024/25 | Actual achievement 2024/25  | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------|-----------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.4.4<br>% compliance with applicable regulations of the Critical Infrastructure and Protection Act, 2019                                                                                                                                               | <b>Not achieved:</b><br>98.9% | 100%                   | <b>Not achieved:</b><br>98% | -2%                                                             | The WCPP scored 98% on the National Key Point's annual assessment.<br><br>The Assessment Report highlighted areas for improvement areas, including: <ul style="list-style-type: none"> <li>• Improved perimeter protection: On-going patrols and monitoring in the concourse.</li> <li>• Improved access control: Optimization and sequencing of access control processes for basement parking.</li> <li>• Improved egress control: Implementation of exit searches at 7 Wale Street.</li> <li>• CCTV Equipment: Continuous training for SAPS officials on CCTV equipment and software.</li> </ul> |
| <b>Strategy to address underperformance: Institutional Enablement</b>                                                                                                                                                                                   |                               |                        |                             |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Programme performance indicator 1.4.4: % compliance with applicable regulations of the Critical Infrastructure and Protection Act, 2019</b>                                                                                                          |                               |                        |                             |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| The next formal assessment opportunity will be in the 2025/26 financial year. In preparation, management will develop and implement targeted action plans to address the identified areas for improvement. These efforts aim to ensure full compliance. |                               |                        |                             |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

#### Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

## Sub-programme expenditure

| Institutional Enablement                      | 2024/25             |                    |                             | 2023/24             |                    |                             |
|-----------------------------------------------|---------------------|--------------------|-----------------------------|---------------------|--------------------|-----------------------------|
|                                               | Final appropriation | Actual expenditure | (Over) or under expenditure | Final appropriation | Actual expenditure | (Over) or under expenditure |
|                                               | R'000               | R'000              | R'000                       | R'000               | R'000              | R'000                       |
| People Management                             | 6 322               | 5 586              | 736                         | 5 913               | 5 428              | 485                         |
| Information Technology and Digital Services   | 24 728              | 17 152             | 7 576                       | 16 337              | 14 434             | 1 903                       |
| Knowledge Management and Information Services | 8 435               | 8 158              | 277                         | 7 674               | 7 462              | 212                         |
| Logistical Services                           | 5 702               | 5 642              | 60                          | 4 107               | 3 881              | 226                         |
| Security Services                             | 3 951               | 2 392              | 1 559                       | 3 290               | 3 228              | 62                          |
| <b>Total</b>                                  | <b>49 138</b>       | <b>38 930</b>      | <b>10 208</b>               | <b>37 321</b>       | <b>34 433</b>      | <b>2 888</b>                |

## 4.2. PROGRAMME 2: PARLIAMENTARY SUPPORT SERVICES

### 4.2.1. Purpose

The purpose of this programme is to provide effective procedural advice and related support to the House and committees and to facilitate public participation.

Programme 2: Parliamentary Support Services is organised to carry out its work according to the following sub-programmes:

| Sub-programme no | Sub-programme                                         | Sub-programme purpose                                                                                                                                                                          |
|------------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1              | Programme Management (Parliamentary Support Services) | <ul style="list-style-type: none"> <li>to provide management and administrative support to Programme 2: Parliamentary Support Services.</li> </ul>                                             |
| 2.2.             | Plenary Support                                       | <ul style="list-style-type: none"> <li>to provide procedural advice and administrative support for the sittings of the House.</li> </ul>                                                       |
| 2.3              | Committee Support                                     | <ul style="list-style-type: none"> <li>to provide procedural advice and administrative support to Committees; and</li> <li>to provide financial support to the standing Committees.</li> </ul> |
| 2.4              | Hansard Services                                      | <ul style="list-style-type: none"> <li>to manage the provision of verbatim reports of the proceedings of the House</li> </ul>                                                                  |

### 4.2.2. Summary of strategic outcome-oriented goals, strategic objectives, strategic objective performance indicators, performance indicators per programme, sub-programme, or sub-sub-programme

| Programme/sub-programme/sub-sub-programme |                                                   | Strategic outcome-oriented goals                                                                                                                                   | Strategic objectives                                                       | Strategic objective performance indicators                                                                                      |
|-------------------------------------------|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 2.                                        | Programme 2: Parliamentary Support Services (PSS) |                                                                                                                                                                    |                                                                            |                                                                                                                                 |
| 2.1                                       | Programme Management (PSS)                        | To provide effective procedural and related support to the House, its Members and its committees to make laws, conduct oversight and facilitate public involvement | To provide enhanced professional and timely procedural and related support | Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions |
| 2.2                                       | Plenary Support                                   |                                                                                                                                                                    |                                                                            |                                                                                                                                 |
| 2.3                                       | Committee Support                                 |                                                                                                                                                                    |                                                                            |                                                                                                                                 |
| 2.3.1                                     | • Committees                                      |                                                                                                                                                                    |                                                                            |                                                                                                                                 |
| 2.3.2                                     | • Standing Committees                             |                                                                                                                                                                    |                                                                            |                                                                                                                                 |
| 2.4                                       | Hansard Services                                  |                                                                                                                                                                    |                                                                            |                                                                                                                                 |



#### 4.2.3. Summary of achievements: Parliamentary Support Services

##### I. SUB-PROGRAMME: PLENARY SUPPORT

Plenary Support serves as the operational backbone of the legislative process, enabling the effective functioning of the House in line with its constitutional mandate. Its role encompasses managing the procedural, administrative, and technical requirements that facilitate sittings, debates, and decision-making, while ensuring Members are equipped to participate meaningfully in parliamentary proceedings. By coordinating key legislative processes, supporting the application of the Standing Rules, and enabling mechanisms for oversight and accountability, Plenary Support underpins the integrity, responsiveness, and inclusivity of the WCPP's work.

During the 2024/25 financial year, Plenary Support played a pivotal role in aligning its operations with the strategic priorities of the WCPP, particularly in preparation for the 7<sup>th</sup> Parliamentary term.

A central focus of this period was the initiation and facilitation of a comprehensive review of the Standing Rules. This review aimed to ensure that the rules remain responsive and adaptable to the evolving operational context of Provincial Parliament.

To further enhance the effectiveness of the House, refinements were made to better support mechanisms such as House Resolutions and Executive Undertakings. These improvements strengthen parliamentary oversight and accountability, reinforcing the legislature's ability to fulfil its constitutional mandate.

In support of operational continuity and readiness, Plenary Support prepared to play a leading role in the transition from the 6<sup>th</sup> to the 7<sup>th</sup> Parliamentary term. This included preparation for targeted support for returning Members of the WCPP, as well as comprehensive orientation and procedural guidance for newly elected Members. Special attention was given to preparing for newly represented political parties, ensuring that all Members, regardless of tenure or affiliation, were equipped to participate meaningfully in the work of the House.

These initiatives reflect Plenary Support's ongoing commitment to enabling a responsive, inclusive, and efficient parliamentary environment that upholds democratic principles and serves the people of the Western Cape with integrity and excellence.

The table below reflects various activities of the House and statistical information on certain outputs related to Plenary Support:

| Activity                                                       | Total |
|----------------------------------------------------------------|-------|
| Interpellations debated                                        | 14    |
| Questions for oral reply processed                             | 71    |
| Questions for written reply processed                          | 283   |
| Speaker's debates                                              | 1     |
| Opportunities for questions to the Premier without notice      | 4     |
| Subjects for discussion put through debate                     | 4     |
| Matters of urgent public importance debated                    | 2     |
| Minutes of proceedings                                         | 21    |
| Published Announcements, Tablings and Committee Reports (ATCs) | 111   |
| Extraordinary gazettes published                               | 5     |

The table below reflects the Bills and Acts that were introduced, processed and/or passed during the period 1 April 2024 to 31 March 2025:

| Bills                                                                               | Acts                                                                                    |
|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
|                                                                                     | Western Cape Appropriation Act [Act 1 of 2024].<br>Assented 6 June 2024.                |
| Western Cape Adjustment Appropriation Bill [B 2 – 2024]<br>Passed 6 December 2024.  | Western Cape Adjustment Appropriation Act [Act 2 – 2024].<br>Assented 27 December 2024. |
| Western Cape Public Library Service Bill [B 1 – 2025]<br>Introduced 22 January 2025 |                                                                                         |
| <b>TOTAL: 2</b>                                                                     | <b>TOTAL: 2</b>                                                                         |

### ***Hansard Services***

Hansard Services safeguards the official parliamentary record by accurately capturing, transcribing, and publishing all proceedings. This ensures transparency, accountability, and the preservation of the democratic record, supporting both Members and the public in engaging with the work of the legislature.

In the 2024/25 financial year, Hansard Services continued to deliver a high standard of support to the WCPP by ensuring the accurate recording, transcription, and publication of the official records of parliamentary proceedings. All sittings of the House were comprehensively covered, with both unrevised and final revised Hansard records produced within the stipulated timeframes.

These outputs were delivered in strict accordance with the established Service Level Agreement (SLA), maintaining the integrity, reliability, and accessibility of parliamentary records. Hansard Services remained committed to ensuring that both the public and Members of the WCPP timely access to official proceedings, thereby contributing to transparency, accountability, and the preservation of the democratic record.

This consistent performance reflects the dedication of the Hansard team to upholding institutional standards and supporting the core business of the legislature.

### ***Interpreting Services***

Interpreting Services promotes accessibility and inclusivity by providing real-time interpretation of proceedings in all official languages of the Western Cape. This enables meaningful participation by Members and the public, reinforcing multilingualism and participatory democracy.

Interpreting Services remains a vital enabler of inclusive and participatory democracy within the WCPP. By facilitating real-time interpretation during House proceedings, these services empower both Members of the WCPP and members of the public to engage meaningfully in parliamentary processes, regardless of their language preference.

In the 2024/25 financial year, the WCPP reaffirmed its commitment to multilingualism and accessibility through the renewal of SLA with professional interpreters. These agreements ensured the continued provision of high-quality

interpretation in all official languages spoken in the Western Cape (Afrikaans, English and isiXhosa), including South African Sign Language. This not only upholds the principles of equal language treatment, as enshrined in the Constitution, but also supports the preservation and promotion of linguistic diversity.

In line with its strategic objective to enhance accessibility and inclusivity, the WCPP also undertook steps to expand its team of interpreters. This expansion aims to increase capacity, improve service coverage across all parliamentary platforms, and ensure the continued delivery of responsive, citizen-focused services.

Interpreting Services continues to play an essential role in strengthening public participation and promoting a legislature that is representative, inclusive, and reflective of the linguistic and cultural diversity of the Western Cape.

## II. SUB-PROGRAMME: COMMITTEE SUPPORT SERVICES (CSS)

The Committee Support function underpins the WCPP's ability to fulfil its constitutional mandate of lawmaking, oversight, and public participation. By providing dedicated procedural, logistical, and research assistance, the unit ensures that Committees operate as effective platforms for democratic accountability. This includes coordinating committee activities, facilitating public hearings, organising oversight visits, and managing the flow of information between Committees, departments, and the public. Through these services, Committee Support enables Members to engage meaningfully with governance issues, interrogate policy and budget priorities, and maintain a strong connection between parliamentary processes and the lived realities of communities.

In the 2024/25 financial year, the CSS provided procedural and administrative support to the Standing Committees and Members of the WCPP to enable the fulfilment of their constitutional mandate. This included overseeing the Provincial Executive and holding them to account, facilitating public involvement, and ensuring the development of fair and effective legislation. The respective Parliamentary Committee programmes reflected the execution of Committee activities in line with their mandated functions.

A brief overview of key activities undertaken by the Standing Committees includes various oversight visits, such as to:

- The South African Police Service's Forensic Science Laboratory in Platteklouf
- Khayelitsha SAPS
- Maitland, Vista, and Pinelands High Schools
- Khayelitsha and Karl Bremer District Hospitals
- NGOs in the Garden Route
- The Cape Town Campus of the Industries Education and Training Institute
- Elsenburg
- The Atlantis Special Economic Zone
- The Freeport Saldanha Industrial Development Zone
- The Port of Cape Town
- The Stony Point Penguin Sanctuary in Betty's Bay

The Committees also received briefings from Provincial Government Departments and entities on a wide range of topics, including:

- Departmental budgets and planning (including APPs)
- Quarterly and annual departmental reports
- STEAMAC (Science, Technology, Engineering, Arts, Mathematics, Agriculture, and Coding) and AI initiatives
- The National School Nutrition Programme and the Learner Transport Scheme
- Provincial mental health programmes
- The Western Cape Rental Housing Tribunal
- The Western Cape Energy Resource Plan and the issue of extortion affecting infrastructure projects
- The current state of the taxi industry in the Western Cape and updates from the Minibus Taxi Task Team
- Road safety plans for the 2024/25 festive season, including a demonstration of tools and technologies used to monitor road safety
- The Draft Public Land Transport Framework
- Corporate Social Investment initiatives incorporated into casino licence agreements in the Western Cape
- Grand West's community programmes and projects (e.g., Rocklands High School in Mitchell's Plain and Nosapho Educare Centre in Khayelitsha)
- The operations of the Western Cape Disaster Management Centre
- Feedback on flood and storm disasters in the province
- The commencement of the appointment process for the Western Cape Commissioner for Children

Both the Social and Economic Clusters undertook Cluster Visit Weeks to the Central Karoo in February 2025, focusing on identified areas and functions related to the Committees in each Cluster.

The Committees also dealt with lawmaking and the facilitation of public involvement through public hearings on provincial and National Council of Provinces (NCOP) Bills.

The table below describes the activities achieved by the Committees<sup>1</sup> in the 2024/25 financial year:

| Number of committee activities      | Total                                         |
|-------------------------------------|-----------------------------------------------|
| Committee activities held           | 165                                           |
| Draft Committee reports compiled    | 63                                            |
| Legislation finalised by Committees | 12 (1 x Provincial Bill; and 11 x NCOP Bills) |
| Public hearings held                | 63                                            |
| Oversight visits undertaken         | 13                                            |
| Cluster visit weeks                 | 2                                             |

The work of Committees during the reporting period played a pivotal role in translating the constitutional mandate of the Western Cape Provincial Parliament into lived democratic outcomes. Through structured oversight, public engagement, and legislative scrutiny, Committees advanced the Parliament's core functions of lawmaking, oversight,

<sup>1</sup> Excludes the following committees: Rules Committee, Conduct Committee, Disciplinary Committee and any subcommittees.

and public participation. Members engaged deeply with governance issues across diverse sectors — from safety and education to housing, energy, and health — grounding the work of Parliament in the lived realities of communities.

Committee engagements, oversight visits, and public hearings conducted over the year constituted the backbone of the Parliament’s ability to ensure government accountability and responsiveness. These processes surfaced key service delivery challenges, interrogated departmental budgets and plans, and shaped policy discourse around urgent issues such as mental health, housing, infrastructure extortion, and learner transport. In doing so, they reinforced Parliament’s role as a watchdog on behalf of citizens and strengthened its capacity to hold the Executive to account.

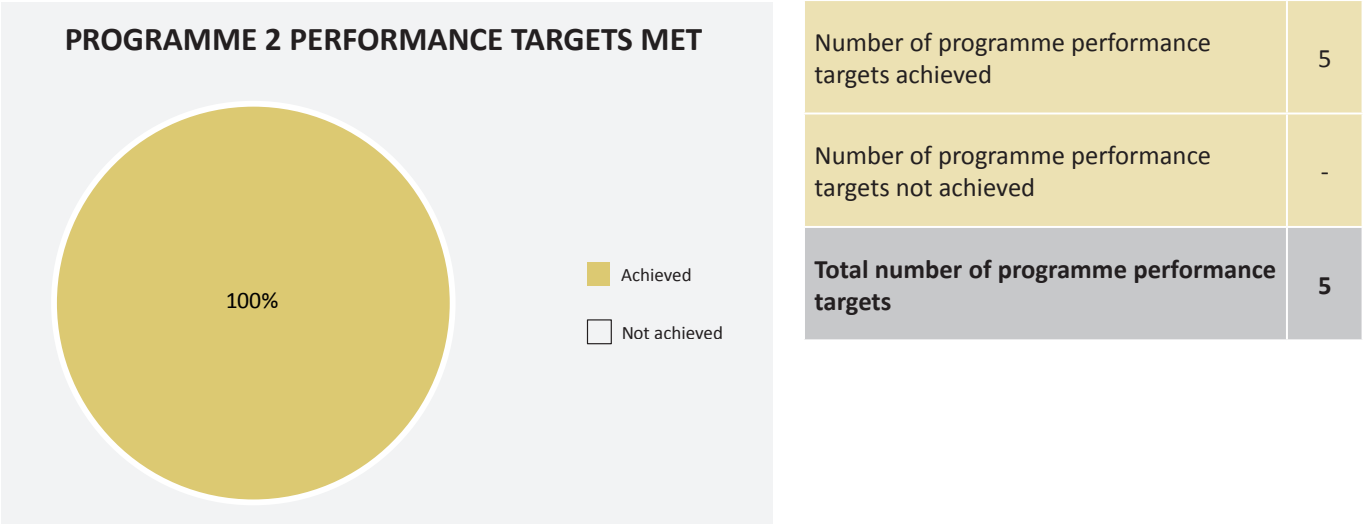
The focus on thematic oversight — including road safety, disaster readiness, and early childhood development — enabled Committees to move beyond reactive interrogation and adopt a more forward-looking, developmental posture. Site visits to hospitals, schools, industrial zones, and community projects ensured that oversight remained grounded in evidence and context, deepening the quality of parliamentary recommendations and fostering a more nuanced understanding of service delivery dynamics.

Cluster Visit Weeks, briefings on national and provincial legislation, and the finalisation of legislative instruments further demonstrated the Provincial Parliament’s role in strengthening democratic governance at the regional level. These initiatives supported the lawmaking process while enhancing public legitimacy by creating accessible platforms for civic input. This work directly advanced Provincial Parliament’s mandate to facilitate public involvement in legislative and oversight processes and to promote a transparent, participatory democracy.

The cumulative impact of this work is reflected in Parliament’s increased institutional confidence, the strengthening of evidence-based decision-making, and the amplification of the public voice within legislative processes. By ensuring that Committees function as robust sites of inquiry, engagement, and accountability, the Western Cape Provincial Parliament continues to demonstrate that it is not merely a forum for debate, but an active driver of democratic accountability, developmental responsiveness, and inclusive governance.

4.2.4. Overview of Performance

The graph below depicts the percentage of the Programme’s annual performance targets achieved versus those not achieved in 2024/25.



#### 4.2.5. Strategic objectives performance indicators, planned targets and actual achievements

| Programme 2: Parliamentary Support Services                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                 |                                 |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| Strategic objective performance indicators                                                                                        | Actual achievement 2023/24                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Planned target 2024/25                                            | Actual achievement 2024/25                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
| <b>Sub-programme 2.2: Plenary Support</b>                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                 |                                 |
| 1 Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions | <p><b>Not achieved:</b><br/>Quality: Based on the results of the Members Survey in 2023/24, there was an improvement in satisfaction from 2022/23 in terms of the quality of procedural advice provided during House sittings (from 83% to 100%). In addition, there was a sustained level of satisfaction with the quality of House papers. This was sustained at 100% in both years.</p> <p><b>Timelines:</b><br/>However, there was a decline in satisfaction from 2022/23 in terms of the availability of House Papers (from 100% to 83%).</p> | Improving timelines and quality of procedural and related support | <p><b>Achieved:</b><br/>Quality: Based on the results of the Members Survey in 2024/25 there was a sustained level of satisfaction from 2023/24 in terms of the quality of procedural advice provided before, during and after House sittings and the quality of House Papers. All service areas were sustained at 100% in both years.</p> <p><b>Timelines:</b><br/>There was an increase in satisfaction from 2023/24 in terms of the availability of House Papers (from 83% to 100%).</p> | -                                                               | -                               |

| Programme 2: Parliamentary Support Services                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                 |                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategic objective performance indicators                                                                                        | Actual achievement 2023/24                                                                                                                                                                                                                                                                                                                                                                        | Planned target 2024/25                                            | Actual achievement 2024/25                                                                                                                                                                                                                                                                                                                                                         | Deviation from planned target to actual achievement for 2024/25                 | Comment on/reason for deviation                                                                                                                                   |
| <b>Sub-programme 2.3: Committee Support</b>                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                 |                                                                                                                                                                   |
| 1 Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions | <p><b>Not achieved:</b><br/>Quality: Based on the results of the Members Survey 2023/24 there was a further decline in satisfaction from 2022/23 in terms of the quality of committee minutes and reports (from 95% to 83%).</p> <p>Timelines: However, there was an increase in the level of satisfaction with the timeous availability of committee minutes and reports (from 95% to 100%).</p> | Improving timelines and quality of procedural and related support | <p><b>Not achieved:</b><br/>Quality: Based on the results of the Members Survey 2024/25 there was an increase in satisfaction from 2023/24 in terms of the quality of committee minutes and reports (from 83% to 94%).</p> <p>Timelines: However, there was a decrease in the level of satisfaction with the availability of committee minutes and reports (from 100% to 94%).</p> | Decline in satisfaction with the availability of committee minutes and reports. | The dissatisfaction with the availability of committee minutes and reports relates to inconsistent delivery times, which limit adequate preparation for meetings. |



| Programme 2: Parliamentary Support Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                          |                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategic objective performance indicators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Actual achievement 2023/24                                                                                                                                                                                                                                                                                                                                                                         | Planned target 2024/25                                                   | Actual achievement 2024/25                                                                                                                                                                                                                                                                                                                                                  | Deviation from planned target to actual achievement for 2024/25  | Comment on/reason for deviation                                                                                                                                |
| <b>Sub-programme 2.4: Hansard Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                          |                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |                                                                                                                                                                |
| 1 Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p><b>Achieved:</b><br/>Quality:<br/>Based on the results of the Members Survey 2023/24 there was an improvement in satisfaction from 2022/23 in terms of the quality of Hansard transcripts (from 82% to 100%).</p> <p><b>Timelines:</b><br/>There was a sustained level of satisfaction with the timelines for publication of Hansard transcripts. This was sustained at 100% in both years.</p> | <p>Improving timelines and quality of procedural and related support</p> | <p><b>Not achieved:</b><br/>Quality:<br/>Based on the results of the Members Survey 2024/25 there was a decline in satisfaction of the quality of Hansard transcripts (from 100% to 94%).</p> <p><b>Timelines:</b><br/>There was a sustained level of satisfaction with the timelines for publication of Hansard transcripts. This was sustained at 100% in both years.</p> | Decline in satisfaction with the quality of Hansard transcripts. | Dissatisfaction with the quality of Hansard transcripts relates to occasional inaccuracies and/or omissions, despite generally timely and acceptable delivery. |
| <b>Strategy to address underperformance in the sub-programme: Committee Support</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                          |                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |                                                                                                                                                                |
| <p><b>Strategic Objective Performance Indicator 1:</b> Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions</p> <p>To improve the timely availability of key documents, responsible staff will be required to actively follow up on outstanding submissions and ensure that all received materials are distributed to Members within one working day. Management will reinforce this standard and monitor adherence.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                          |                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |                                                                                                                                                                |
| <b>Strategy to address underperformance in the sub-programme: Hansard Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                          |                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |                                                                                                                                                                |
| <p><b>Strategic Objective Performance Indicator 1:</b> Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions</p> <p>The quality of Hansard transcripts is occasionally affected by instances of inaudibility in the House, often due to Members speaking while their microphones are off or not properly picked up by the current audio-infrastructure. These gaps can result in inaccuracies or omissions in the initial (unrevised) transcripts.</p> <p>As part of broader Chamber upgrades, enhancements to the audio infrastructure are underway. These improvements will significantly increase the system's ability to capture off-mic speech, ensuring better audio quality and more complete recordings for transcription. Furthermore, all unrevised Hansard transcripts undergo a thorough review process. Identified inaccuracies or omissions are corrected before the final, official Hansard transcript is published.</p> |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                          |                                                                                                                                                                                                                                                                                                                                                                             |                                                                  |                                                                                                                                                                |



#### 4.2.6. Programme performance indicators, planned targets and actual achievements

##### SUB-PROGRAMME 2.2: PLENARY SUPPORT

| Programme performance indicator                  | Actual achievement 2023/24                             | Planned target 2024/25             | Actual achievement 2024/25                             | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|--------------------------------------------------|--------------------------------------------------------|------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| 2.2.1 Annual Digest of Rulings published         | <b>Achieved:</b><br>Annual Digest of Rulings published | Annual Digest of Rulings published | <b>Achieved:</b><br>Annual Digest of Rulings published | No deviation                                                    | -                               |
| 2.2.2 % of House resolutions tracked             | <b>Achieved:</b><br>100%                               | 100%                               | <b>Achieved:</b><br>100%                               | 0%                                                              | -                               |
| 2.2.3 % of house papers electronically available | <b>Achieved:</b><br>100%                               | 100%                               | <b>Achieved:</b><br>100%                               | 0%                                                              | -                               |

##### Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

##### Sub-programme expenditure

| Plenary Support | 2024/25             |                    |                             | 2023/24             |                    |                             |
|-----------------|---------------------|--------------------|-----------------------------|---------------------|--------------------|-----------------------------|
|                 | Final appropriation | Actual expenditure | (Over) or under expenditure | Final appropriation | Actual expenditure | (Over) or under expenditure |
|                 | R'000               | R'000              | R'000                       | R'000               | R'000              | R'000                       |
| Total           | 4 447               | 4 030              | 417                         | 4 992               | 4 990              | 2                           |

### SUB-PROGRAMME 2.3: COMMITTEE SUPPORT

| Programme performance indicator                                                                         | Actual achievement 2023/24 | Planned target 2024/25 | Actual achievement 2024/25 | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|---------------------------------------------------------------------------------------------------------|----------------------------|------------------------|----------------------------|-----------------------------------------------------------------|---------------------------------|
| 2.3.1 % of draft committee reports produced in accordance with the standard operating procedures (SOPs) | Achieved: 100%             | 100%                   | Achieved: 100%             | 0%                                                              | -                               |
| 2.3.2 % of Committee decisions tracked                                                                  | Achieved: 100%             | 100%                   | Achieved: 100%             | 0%                                                              | -                               |

### Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

### Sub-programme expenditure

| Committee Support | 2024/25             |                    | 2023/24                     |                    |
|-------------------|---------------------|--------------------|-----------------------------|--------------------|
|                   | Final appropriation | Actual expenditure | (Over) or under expenditure | Actual expenditure |
|                   | R'000               | R'000              | R'000                       | R'000              |
| Total             | 17 027              | 15 184             | 1 843                       | 17 856             |
|                   |                     |                    |                             | 1                  |

### SUB-PROGRAMME 2.4: HANSARD SERVICES

### Sub-programme expenditure

| Hansard Services | 2024/25             |                    | 2023/24                     |                    |
|------------------|---------------------|--------------------|-----------------------------|--------------------|
|                  | Final appropriation | Actual expenditure | (Over) or under expenditure | Actual expenditure |
|                  | R'000               | R'000              | R'000                       | R'000              |
| Total            | 465                 | 352                | 113                         | 425                |
|                  |                     |                    |                             | -                  |

### 4.3. PROGRAMME 3: PUBLIC ENGAGEMENT

#### 4.3.1. Purpose

The purpose of this programme is to ensure effective public engagement and to facilitate public involvement in legislative and other processes.

Programme 3: Public Engagement is organised to carry out its work according to the following sub-programmes:

| Sub-programme no | Sub-programme                                     | Sub-programme purpose                                                                                                                |
|------------------|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 3.1              | Programme Management Public Engagement            | <ul style="list-style-type: none"> <li>to provide management and administrative support to Programme 3: Public Engagement</li> </ul> |
| 3.2              | Stakeholder Management and Communication Services | <ul style="list-style-type: none"> <li>to provide stakeholder management and communication services.</li> </ul>                      |
| 3.3.             | Public Education and Outreach                     | <ul style="list-style-type: none"> <li>to facilitate public education and public participation.</li> </ul>                           |

#### 4.3.2. Summary of strategic outcome-oriented goals, strategic objectives, strategic objective performance indicators, performance indicators per programme, sub-programme, or sub-sub-programme

| Programme/sub-programme/sub-sub-programme |                                                          | Strategic outcome-oriented goals                                                                                                                                       | Strategic objectives                                                                           | Strategic objective performance indicators                                      |
|-------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| 3.                                        | <b>Programme 3: Public Engagement (PE)</b>               | To support the promotion of meaningful stakeholder and inter/ intra-parliamentary relations                                                                            | Increased engagement with international role players                                           | Improved presence in inter/ intra-parliamentary sphere                          |
| 3.1                                       | <b>Programme Management</b>                              | To provide effective and procedural and related support to the House, its Members and its committees to make laws, conduct oversight and facilitate public involvement | Improved relationship building with stakeholders using various platforms, including technology | Improved relationship building with stakeholders aimed at meaningful engagement |
| 3.2                                       | <b>Stakeholder Management and Communication Services</b> |                                                                                                                                                                        | Enhanced processes to facilitate meaningful public involvement in the legislative process      | Increased opportunities for the public to participate in legislative activities |
| 3.3                                       | <b>Public Education and Outreach</b>                     |                                                                                                                                                                        |                                                                                                |                                                                                 |

#### 4.3.3. Summary of achievements: Public Engagement

#### I. SUB-PROGRAMME: STAKEHOLDER MANAGEMENT AND COMMUNICATION SERVICES (SMCS)

The SMCS unit plays a pivotal role in enhancing transparency, promoting public engagement, and supporting democratic processes within the WCPP. Through a dynamic mix of digital platforms, communication initiatives, and targeted stakeholder engagements, the unit ensures that both external and internal audiences are informed and involved. By leveraging social media, the WCPP website, and multilingual language services, the institution seeks to broaden its reach and deepen its connection with citizens. Additionally, the unit facilitates interparliamentary relations and hosts key events that foster collaboration and knowledge exchange.

### ***Stakeholder Management and Communication Services***

The social media platforms of the WCPP, linked to information on its website, provide the institution with valuable opportunities to deepen democracy in the Western Cape. By utilising these platforms, the WCPP informs the public, promotes its activities, and facilitates public participation in its processes.

During the financial year, a total of 2030 posts were made on X (formerly Twitter), and 2 184 posts were made on Facebook. In 2024/25, TikTok was added to the WCPP's range of social media platforms, with a focus on video content, which will be further developed across all platforms in the future.

Advertising on Facebook continues to serve as a cost-effective alternative to traditional print advertising, promoting public participation in public hearings and major institutional events. 13 advertising campaigns were run on Facebook during the financial year.

As a central point of information, the WCPP's website enables users to become active citizens by providing access to documentation, information on institutional activities, and livestreams of major events, sittings, and committee meetings. The website is continuously updated with new content and functionality. A notable addition during this term was the *Claims Disclosures* section, developed not only for legal compliance but also to ensure that WCPP resources are used effectively, efficiently, economically, and transparently. A total of 191 new video albums with embedded YouTube livestream footage were created on the website during this period.

To keep internal stakeholders—including Members, political party support staff, and employees—informed, several internal communication channels were used. These included email, WhatsApp groups, posters, internal TV screens, and the WCPP's intranet, #WCPP4Me.

### ***Events***

The Official Opening of the first session of the 7<sup>th</sup> Parliament and the Premier's Opening Address took place on Wednesday, 31 July 2024, in the WCPP Chamber, attended by 171 guests. The debate on the Premier's Opening Address occurred the following morning, Thursday, 1 August, followed by the Premier's reply in the afternoon. These sessions were attended by 98 guests. YouTube livestream views were approximately as follows:

- Premier's Opening Address – 784 views
- Debate on the Premier's Opening Address – 874 views
- Premier's reply – 296 views

The Official Opening of the Second Session of the 7<sup>th</sup> Parliament and the State of the Province Address (SOPA) took place on 26 February 2025 at the NG Church Hall in Beaufort West, Central Karoo, with 330 guests in attendance. The debate and reply followed the next day, attended by 384 guests. YouTube livestream views were approximately as follows:

- SOPA – 2,845 views
- SOPA debate – 1,230 views
- Premier's reply – 435 views

### ***International Relations (IR)***

During the reporting year, the WCPP recorded nine international engagements in its IR Implementation Plan:

- SoCATT Africa Region Professional Development Seminar (PDS) – Arusha, Tanzania; attended by the Secretary, Senior Communications Officer and a Researcher.
- SoCATT Africa Region Steering Committee – Kigali, Rwanda; convened to outline the events calendar.
- National Conference of State Legislatures' 2024 Legislative Summit – Louisville, Kentucky, USA; attended by the Speaker, Deputy Speaker, Secretary and the IR and Protocol Officer.
- Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) General Meeting – Victoria Falls, Zimbabwe; attended by the Chairperson, three Members of the Public Accounts Committee and a Procedural Officer.
- Commonwealth Parliamentary Association (CPA) Benchmarking Exercise – Eswatini; supported by two WCPP officials.
- Colloquium for Legal Counsel Conference – Victoria Falls, Zimbabwe; attended by the Director: Parliamentary Support Services, two Legal Advisers and a Senior Procedural Officer.
- 53rd CPA Africa Regional Conference – Arusha, Tanzania (included the Commonwealth Women Parliamentarians (CWP) Conference and SoCATT Annual General Meeting) attended by the Speaker, Chair of the Standing Committee on Mobility, Secretary and the IR and Protocol Officer.
- 67<sup>th</sup> Commonwealth Parliamentary Conference – Sydney, Australia (included CWP and SoCATT meetings) attended by the Deputy Speaker, Leader of the Official Opposition, Chairperson of the Standing Committee on Mobility, Secretary and the IR and Protocol Officer.
- SoCATT Steering Committee Meeting – Banjul, The Gambia; concluded with the handover to the newly elected committee.

### ***Incoming Visits***

During 2024/25, the WCPP hosted several incoming visits:

The first visit took place on 14 November with Assembly Members from the California State Assembly. The purpose of this visit was to engage with Members of the WCPP in respect of lessons learnt during the post-apartheid transition and the development of effective reconciliation policies.

The second visit took place on 19 November with a group of Members from the Bavarian State Parliament, Germany, which was organised through the Hans Seidel Foundation. This engagement was focussed on matters of oversight which fall within the ambit of the standing committees on Local Government, Social Development and Community Safety.

The third engagement took place on 13 February with students and a lecturer from the Kehl University in Germany. This is an annual visit by this university where students who are enrolled in the Faculty of Public Administration are given the opportunity to visit the WCPP and learn about the South African political system.

The last engagement during the reporting year was a first ever visit by parliamentary interns from the National Assembly of Quebec, Canada. This visit forms part of their internship programme aimed at carrying out comparative studies with parliamentary systems from another country.

## Events

On 4 February 2025, the WCPP hosted its annual Cocktail Event for Foreign Representatives in the 6<sup>th</sup> floor lobby. The event was attended by a large number of representatives from both the Cape Town Consular Corps and the Pretoria Diplomatic Corps.

## Language Services

The Language Unit plays a vital transversal support role within the institution by providing translation, editing, proofreading, and revision services in the three official languages (Afrikaans, English and Xhosa) of the Western Cape Province. During the reporting period, a total of 769 individual weekly requests were received, with a combined word count of 956,897 words. These comprised the following:

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| English<br>–<br>Afrikaans | A total of 607 weekly requests with a combined word count of 837,977 words, including:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                           | <ul style="list-style-type: none"> <li>• Translation: 201 requests (187,998 words) for ATCs, Question Papers for Written Reply, Question Papers for Oral Reply, Order Papers, Minutes (including motions with and without notice), and advertisements.</li> <li>• Editing: 305 requests (362,859 words) for ATCs, Question Papers for Written Reply, Question Papers for Oral Reply, Order Papers, Minutes, advertisements, and publications.</li> <li>• Proofreading: 91 requests (278,502 words) for Bill 2 of 2024, Bills 1 and 2 of 2025, and proofs of the Provincial Gazette and advertisements.</li> <li>• Revision: 10 requests (8,618 words) of prepared Afrikaans translations.</li> </ul> |
|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| English<br>–<br>Xhosa     | A total of 162 requests with a combined word count of 118,920 words, including:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                           | <ul style="list-style-type: none"> <li>• Translation: 150 requests (105,021 words) for Question Papers for Written Reply, Question Papers for Oral Reply, Order Papers, Minutes (including motions with and without notice), and advertisements.</li> <li>• Proofreading: 12 requests (13,899 words) for Bill 2 of 2024, Bills 1 and 2 of 2025, and proofs of the Provincial Gazette and advertisements.</li> </ul>                                                                                                                                                                                                                                                                                  |
|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

During 2024/25, the Language Unit also maintained, corrected, and expanded its knowledge databases, including the terminology list, lists of National and Provincial Acts, and the style guides for English, Afrikaans and Xhosa.

## II. SUB-PROGRAMME: PUBLIC EDUCATION AND OUTREACH (PEO)

The PEO sub-programme plays a central role in advancing the WCPP's constitutional mandate to promote participatory democracy. Through targeted educational initiatives, commemorative programmes, sector-specific dialogues, strategic partnerships, and community engagement platforms, the PEO strengthens public understanding of legislative processes and fosters meaningful interaction between the public and their elected representatives.

### Public Education and Commemorative Events

During the 2024/25 financial year, the PEO unit continued to facilitate public educational workshops on law-making, oversight, public participation and petitions. These workshops are part of the WCPP's efforts to enhance meaningful public engagement. Special emphasis was placed on reaching the most rural and remote areas of the Province.

Workshops were conducted in collaboration with key partners such as MOT SA, Africa Unite, and the Independent Electoral Commission (IEC). Although the initial target was 24 workshops, the PEO facilitated a total of 61 workshops

across the province, significantly exceeding expectations. This increase was largely driven by additional opportunities created through major parliamentary events, including the general election, the official opening of the WCPP, and the 2025 SOPA held in the Central Karoo. Furthermore, there was a notable rise in interest from civil society organisations, Members of the WCPP, and Provincial Ministers, all of whom actively supported and encouraged greater public participation in educational initiatives.

Commemorative programmes were aligned with National calendar themes, including:

- April – Freedom Month
- June – Youth Month
- July – Mandela Month
- August – Women’s Month
- September – Heritage Month
- November/December – 16 Days of Activism for No Violence Against Women and Children & World AIDS Day
- February – SOPA
- March – Budget Month

Focus groups were selected based on their interest and relevance to each theme.

### ***Sector Programmes***

Sector programmes are designed to address issues specific to particular sectors. On 28 February 2025, the WCPP facilitated a hybrid sector programme in partnership with Africa Unite. The dialogue focused on the Stilfontein mine tragedy, with participants sourced from across the Province to ensure broad representation and engagement.

### ***Strategic Partnerships***

Strategic partnerships are essential for sustainable impact and extending the WCPP’s footprint. On 23 August 2024, the WCPP formalised a Collaborative Framework with the IEC. As an independent constitutional body, the IEC manages free and fair elections and promotes electoral democracy.

This partnership enhances the WCPP’s capacity to disseminate information and engage stakeholders through joint programmes, thereby strengthening public involvement in legislative processes.

### ***WCPP Engage***

Two WCPP Engage programmes were facilitated during the 2024/25 financial year. The first took place on 18 September 2024 in Citrusdal, located in the West Coast district, with participants drawn from surrounding towns including Graafwater, Clanwilliam, Lamberts Bay, Moorreesburg and Piketberg.

The second was held on 22 November 2024 in Worcester, in the Cape Winelands district, with participants from Rawsonville, Over Hex, Zwelethemba, Nuy, De Wet, De Doorns and Touwsrivier.

The WCPP Engage programme is designed to:

- Introduce Members of the Western Cape Provincial Parliament to the public;
- Provide a platform for Members to engage directly with their constituents;

- Deliver public education initiatives;
- Build sustainable partnerships with community stakeholders; and
- Promote the objectives and work of the WCPP.

**Petitions Roadshow**

A petition is a formal written request submitted to a government body, seeking action or redress on a specific issue. To raise awareness and educate the public on the petitions process, the WCPP, in partnership with the City of Cape Town, hosted a hybrid Petitions Roadshow on 24 March 2025.

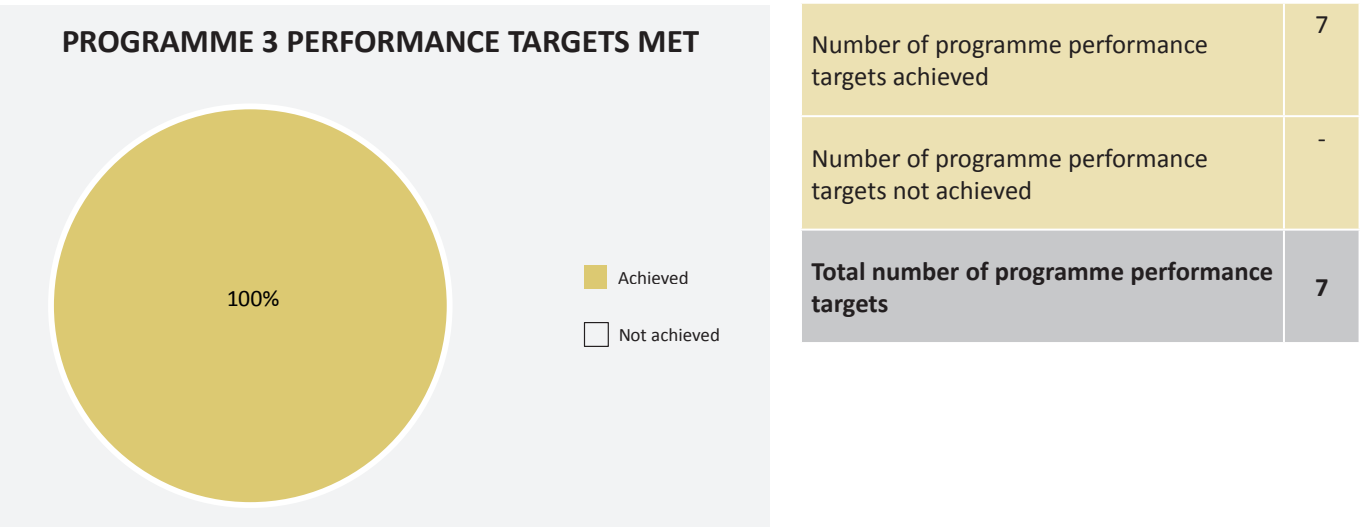
The roadshow aimed to:

- Engage participants on the use of petitions as a tool for public participation across all spheres of government;
- Reinforce understanding of the legal framework that supports the submission of petitions;
- Provide an overview of the City of Cape Town’s petitions process;
- Present the WCPP’s own petitions process; and
- Reflect on the experiences of local government representatives in handling petitions.

Participants gained valuable insights into how petitions can be effectively used to influence governance and policy, reinforcing their role as a vital mechanism for civic engagement.

**4.3.4. Overview of Performance**

The graph below depicts the percentage of the Programme’s annual performance targets achieved versus those not achieved in 2024/25.





#### 4.3.5. Strategic objectives performance indicators, planned targets and actual achievements

| Programme 3: Public Engagement                                                    |                                                                            |                                                      |                                                                          |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategic objective performance indicators                                        | Actual achievement 2023/24                                                 | Planned target 2024/25                               | Actual achievement 2024/25                                               | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Sub-programme 3.2: Stakeholder Management and Communication Services              |                                                                            |                                                      |                                                                          |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1 Improved presence in inter/intra-parliamentary sphere                           | <b>Achieved:</b><br>Implementation plan was rolled-out                     | Continued roll-out of implementation plan and review | <b>Achieved:</b><br>Implementation plan was rolled-out and reviewed      | No deviation                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2 Improved relationship building with stakeholders aimed at meaningful engagement | <b>Achieved:</b><br>12.3% year-on-year increase (website and social media) | 5% year-on-year increase (website and social media)  | <b>Achieved:</b><br>61% year-on-year increase (website and social media) | 56%                                                             | The target was exceeded due to additional opportunities identified to profile the work of the WCPP via social media and the official website. Increased public interest—driven by the general election, changes in the political composition of the WCPP, the swearing-in of new Members, the official opening and Premier's Opening Address, as well as the 2025 Opening and State of the Province Address held in the Central Karoo—also contributed to this outcome. |

| Programme 3: Public Engagement                   |                                                                                 |                                                                                                                                                                                                                             |                                                                                      |                                                                                                                                                                                                                                                                                                                                                                          |                                                                 |                                 |
|--------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| Strategic objective performance indicators       |                                                                                 | Actual achievement 2023/24                                                                                                                                                                                                  | Planned target 2024/25                                                               | Actual achievement 2024/25                                                                                                                                                                                                                                                                                                                                               | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
| Sub-programme 3.3: Public Education and Outreach |                                                                                 |                                                                                                                                                                                                                             |                                                                                      |                                                                                                                                                                                                                                                                                                                                                                          |                                                                 |                                 |
| 1                                                | Increased opportunities for the public to participate in legislative activities | <b>Not achieved:</b><br>One new strategic partnership established. Sectoral events were expanded to include a Roundtable with Small, Medium and Micro Enterprises (SMME's). The stakeholder database was further developed. | Year-on-year expansion on partnerships, sectoral events and the stakeholder database | <b>Achieved:</b><br>One new strategic partnership established.<br><br>Sectoral events were expanded with a focus on the mining sector. This took the form of a collaborative engagement dialogue programme with Africa Unite, focusing on the Stilfontein mine tragedy.<br><br>Furthermore, the stakeholder database was expanded through continued development efforts. | No deviation                                                    | -                               |

| Programme 3: Public Engagement                                                    |                                                                                                                                                               |                                                                                   |                                                                                                                                                                                                               |                                                                 |                                 |  |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|--|
| Strategic objective performance indicators                                        | Actual achievement 2023/24                                                                                                                                    | Planned target 2024/25                                                            | Actual achievement 2024/25                                                                                                                                                                                    | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |  |
| 2 Improved relationship building with stakeholders aimed at meaningful engagement | <b>Achieved:</b> Formalised stakeholder structures were established. The Annual Members Programme was rolled out. The stakeholder database was also expanded. | Formalised stakeholder structures; Annual Members Programme; Stakeholder database | <b>Achieved:</b> Formalised stakeholder structures were strengthened. The Annual Members Programme (WCPP Engage) was rolled-out. The stakeholder database was expanded through continued development efforts. | No deviation                                                    | -                               |  |

#### 4.3.6. Programme performance indicators, planned targets and actual achievements

##### SUB-PROGRAMME 3.2: STAKEHOLDER MANAGEMENT AND COMMUNICATION SERVICES

| Programme performance indicator                                                                                 | Actual achievement 2023/24                                        | Planned target 2024/25                         | Actual achievement 2024/25                                      | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| 3.2.1 Number of additional functionality published in order to enhance the information offered to website users | <b>Achieved:</b> 1                                                | 1                                              | <b>Achieved:</b> 1                                              | 0                                                               | -                               |
| 3.2.2 % year-on-year increase in posts on identified social media channels                                      | <b>Achieved:</b> 7.3% increase on the previous year's performance | 5% increase on the previous year's performance | <b>Achieved:</b> 5% increase on the previous year's performance | 0%                                                              | -                               |
| 3.2.3 % of planned inter-parliamentary engagements for Members implemented                                      | <b>Achieved:</b> 100% of planned activities                       | 100% of planned activities                     | <b>Achieved:</b> 100% of planned activities                     | 0%                                                              | -                               |

## Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

### Sub-programme expenditure

| Stakeholder Management and Communication Services | 2024/25             |                    | 2023/24                     |                    |
|---------------------------------------------------|---------------------|--------------------|-----------------------------|--------------------|
|                                                   | Final appropriation | Actual expenditure | (Over) or under expenditure | Actual expenditure |
|                                                   | R'000               | R'000              | R'000                       | R'000              |
| Total                                             | 9 588               | 9 101              | 487                         | 9 269              |
|                                                   |                     |                    |                             | 269                |

### SUB-PROGRAMME 3.3: PUBLIC EDUCATION AND OUTREACH

| Programme performance indicator                                                                   | Actual achievement 2023/24 | Planned target 2024/25 | Actual achievement 2024/25 | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------|----------------------------|------------------------|----------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.3.1 Number of public education initiatives implemented in accordance with the annual programme  | Achieved: 50               | 24                     | Achieved: 61               | 37                                                              | The target for educational initiatives was exceeded due to two main factors: additional opportunities created by major Parliamentary events such as the general election and official opening of the WCPP, as well as the 2025 State of the Province Address in the Central Karoo, (at which educational workshops were delivered) and increased demand for public education initiatives from Members. |
| 3.3.2 Number of strategic partnerships established                                                | Achieved: 1                | 1                      | Achieved: 1                | 0                                                               | -                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3.3.3 Number of public engagement initiatives implemented in accordance with the annual programme | Achieved: 2                | 2                      | Achieved: 2                | 0                                                               | -                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3.3.4 % of planned activities implemented as per the Revised Public Engagement strategy           | Achieved: 100%             | 100%                   | Achieved: 100%             | 0%                                                              | -                                                                                                                                                                                                                                                                                                                                                                                                      |

Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme’s programme performance indicators or targets during the reporting period.

Sub-programme expenditure

| Public Education and Outreach | 2024/25             |                    |                             | 2023/24             |                    |                             |
|-------------------------------|---------------------|--------------------|-----------------------------|---------------------|--------------------|-----------------------------|
|                               | Final appropriation | Actual expenditure | (Over) or under expenditure | Final appropriation | Actual expenditure | (Over) or under expenditure |
|                               | R'000               | R'000              | R'000                       | R'000               | R'000              | R'000                       |
| Total                         | 5 154               | 5 154              | -                           | 5 582               | 5 517              | 65                          |

#### 4.4. PROGRAMME 4: MEMBERS SUPPORT

##### 4.4.1. Purpose

The purpose of this programme is to provide enabling facilities and benefits to Members and political parties.

Programme 4: Members Support is organised to carry out its work according to the following sub-programmes:

| Sub-programme no | Sub-programme             | Sub-programme purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.1              | Members Administration    | <ul style="list-style-type: none"> <li>to provide Members' facilities services.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 4.2              | Enabling Allowance        | <ul style="list-style-type: none"> <li>to manage the payment of: <ul style="list-style-type: none"> <li>Membership fees to parliamentary and related associations;</li> <li>State contributions to the medical aid of continuation Members; and</li> <li>Enabling allowances to compensate Members for expenses relating to official travel, accommodation and telecommunication.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                          |
| 4.3              | Political Parties Support | <ul style="list-style-type: none"> <li>to manage the payment of: <ul style="list-style-type: none"> <li>Constituency allowances to enable political parties represented in the WCPP to establish and maintain infrastructure in constituencies to serve the interests of constituents;</li> <li>Secretarial allowances to enable political parties represented in the WCPP to establish and maintain their own administrative infrastructure in the precincts of the WCPP; and</li> <li>Allowances for special programmes to enable Members to arrange programmes in their constituencies in the interests of oversight, law- making and public participation by the WCPP.</li> </ul> </li> </ul> |

##### 4.4.2. Summary of strategic outcome-oriented goals, strategic objectives, strategic objective performance indicators, performance indicators per programme, sub-programme, or sub-sub-programme

| Programme/sub-programme/sub-sub-programme | Strategic outcome-oriented goals                                                                                                                                   | Strategic objectives                                                       | Strategic objective performance indicators         |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------|
| <b>4. Programme 4: Members Support</b>    | To provide effective procedural and related support to the House, its Members and its committees to make laws, conduct oversight and facilitate public involvement | To provide enhanced professional and timely procedural and related support | Enhancing capacity building and support to Members |
| <b>4.1 Members Administration</b>         |                                                                                                                                                                    |                                                                            |                                                    |
| <b>4.2 Enabling Allowance</b>             |                                                                                                                                                                    |                                                                            |                                                    |
| <b>4.3 Political Parties Support</b>      |                                                                                                                                                                    |                                                                            |                                                    |

##### 4.4.3. Summary of achievements: Members Support

During the reporting period, the Members' Support Unit continued to provide comprehensive assistance to Members of the WCPP, with a focus on policy updates, training and development and transitional support.

##### *Policy Updates*

A significant milestone was the revision of the Members' Facilities Guide, which was officially signed into effect by Speaker Mitchell on 28 May 2024. This guide serves as a key reference for Members regarding available facilities and entitlements.

**Training and Development**

One Member continued participation in the Postgraduate Certificate Programme, offered through the Legislative Sector Support (LSS) capacity-building initiative in partnership with WITS University. In alignment with the legislature’s modernisation agenda, the Members’ Support Unit, in collaboration with the ITDS Unit, initiated the rollout of Employee Self Service (ESS). The rollout began with a pilot group of six Members and was later extended to all Members who opted to participate in the training sessions.

To ensure Members remained informed about their remuneration and benefits, the Unit facilitated a series of information sessions in partnership with key service providers including the Political Office Bearers Pension Fund (POBPF), Parmed Medical Aid and the South African Revenue Service (SARS).

Additional sessions were held specifically for Members of the 6th Parliament who did not return for another term. These sessions provided detailed guidance on withdrawal benefits, payout options and step-by-step procedures to ensure efficient processing of benefits.

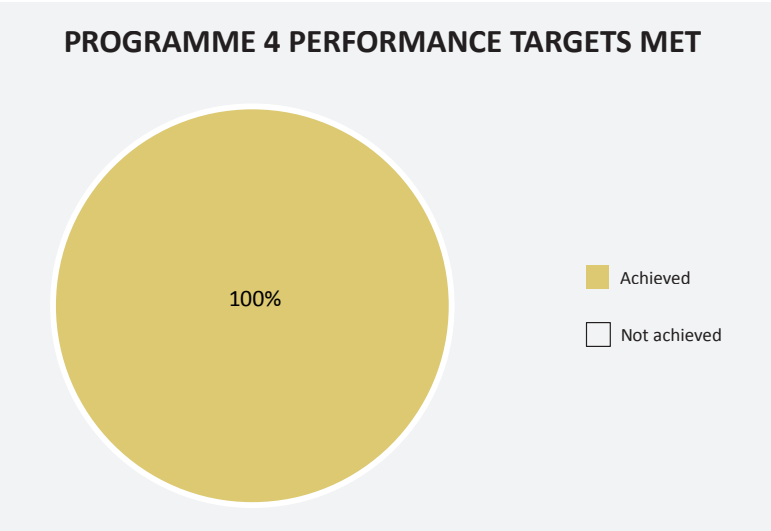
Throughout the period, Members also had free online access to a variety of courses offered by the CPA. However, CPA records indicate a low uptake of these learning opportunities.

**Onboarding of New Members**

From 10 to 13 June 2024, the Members’ Support Unit successfully onboarded and orientated Members of the 7<sup>th</sup> Parliament, ensuring a smooth transition and equipping them with the necessary tools and information to begin their legislative duties effectively.

**4.4.4. Overview of Performance**

The graph below depicts the percentage of the Programme’s annual performance targets achieved versus those not achieved in 2024/25.



|                                                      |   |
|------------------------------------------------------|---|
| Number of programme performance targets achieved     | 1 |
| Number of programme performance targets not achieved | - |
| Total number of programme performance targets        | 1 |

#### 4.4.5. Strategic objectives performance indicators, planned targets and actual achievements

| Programme 4: Members Support                         |                                                                             |                                                         |                                                                             |                                                                 |                                 |
|------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|
| Strategic objective performance indicator            | Actual achievement 2023/24                                                  | Planned target 2024/25                                  | Actual achievement 2024/25                                                  | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
| <b>Sub-programme 4.2: Enabling Allowance</b>         |                                                                             |                                                         |                                                                             |                                                                 |                                 |
| 1 Enhancing capacity building and support to Members | <b>Achieved:</b><br>4 capacity-building and support initiatives implemented | 4 capacity-building and support initiatives implemented | <b>Achieved:</b><br>4 capacity-building and support initiatives implemented | 0                                                               | -                               |

#### 4.4.6. Programme performance indicators, planned targets and actual achievements

##### SUB-PROGRAMME: 4.1 MEMBERS ADMINISTRATION

##### Sub-programme expenditure

| Members Administration | 2024/25             |                    |                             | 2023/24             |                    |                             |
|------------------------|---------------------|--------------------|-----------------------------|---------------------|--------------------|-----------------------------|
|                        | Final appropriation | Actual expenditure | (Over) or under expenditure | Final appropriation | Actual expenditure | (Over) or under expenditure |
|                        | R'000               | R'000              | R'000                       | R'000               | R'000              | R'000                       |
| Total                  | 2 721               | 2 712              | 9                           | 2 557               | 2 558              | 2                           |



#### SUB-PROGRAMME 4.2: ENABLING ALLOWANCE

| Programme performance indicator |                                                                        | Actual achievement 2023/24 | Planned target 2024/25 | Actual achievement 2024/25 | Deviation from planned target to actual achievement for 2024/25 | Comment on/reason for deviation |
|---------------------------------|------------------------------------------------------------------------|----------------------------|------------------------|----------------------------|-----------------------------------------------------------------|---------------------------------|
| 4.2.1                           | Number of training and development initiatives implemented for Members | Achieved: 4                | 4                      | Achieved: 4                | 0                                                               | -                               |

#### Revisions to the Programme Performance Indicators, outputs or annual targets

No changes were made to this sub-programme's programme performance indicators or targets during the reporting period.

#### Sub-programme expenditure

| Enabling Allowance | 2024/25             |                    | 2023/24                     |                    |
|--------------------|---------------------|--------------------|-----------------------------|--------------------|
|                    | Final appropriation | Actual expenditure | (Over) or under expenditure | Actual expenditure |
|                    | R'000               | R'000              | (Over) or under expenditure | R'000              |
| Total              | 6 840               | 5 341              | 1 499                       | 6 213              |
|                    |                     |                    |                             | 701                |

#### SUB-PROGRAMME 4.3: POLITICAL PARTIES SUPPORT

#### Sub-programme expenditure

| Political Parties Support | 2024/25             |                    | 2023/24                     |                    |
|---------------------------|---------------------|--------------------|-----------------------------|--------------------|
|                           | Final appropriation | Actual expenditure | (Over) or under expenditure | Actual expenditure |
|                           | R'000               | R'000              | (Over) or under expenditure | R'000              |
| Total                     | 53 757              | 53 708             | 49                          | 52 081             |
|                           |                     |                    |                             | -                  |

## 5. ACHIEVEMENT OF STRATEGIC OBJECTIVES

The 2024/25 financial year marked a defining moment for the WCPP, concluding its five-year strategic plan (2020/21–2024/25). The year was characterised by strong institutional performance, with most strategic objectives either fully achieved or advanced through meaningful progress.

### Strategic Objective 1

*Demonstrable good governance by continuously improving governance processes and practices.*

The institution reinforced its governance framework through consistent and structured engagement between the Executive Authority (EA) and Accounting Officer (AO). This alignment enhanced oversight, strengthened accountability and ensured improved compliance with legislative frameworks. Financial management reforms, such as streamlined payment protocols and strengthened post-audit processes, led to the elimination of repeat audit findings, reflecting a more mature control environment and a commitment to continuous improvement.

### Strategic Objective 2

*Modernised and continuously improved institutional procedures and processes towards supporting the functions of parliament.*

Administrative services supporting Members showed positive trends, particularly in responsiveness and the quality of support provided. These improvements contributed to higher levels of Member satisfaction. Institutional support functions made significant progress in delivering on long-term strategic goals, particularly in People Management, Knowledge Management and Information Services and Information Technology and Digital Services.

### Strategic Objective 3

*To provide enhanced professional and timely procedural and related support.*

Legislative operations and procedural support maintained high standards, with notable improvements in the quality and timeliness of House Papers and procedural advice. While delivery times for committee documentation varied at times, these challenges were promptly identified and will be addressed through the implementation of targeted measures aimed at improving consistency, enhancing operational reliability and ensuring Members are adequately prepared for their engagements. Transcript services remained timely and planned upgrades to the Chamber's audio infrastructure are expected to significantly improve the accuracy and completeness of future records.

All planned capacity-building and support initiatives for Members were successfully implemented, ensuring ongoing professional development and reinforcing the WCPP's commitment to enabling effective representation, oversight and legislative performance.

### Strategic Objective 4

*To provide for and maintain conducive facilities and to ensure a safe working environment for Members and staff.*

While full compliance with the Critical Infrastructure Protection Act (CIPA) was not yet achieved, comprehensive action plans have been developed to address the remaining gaps and ensure full implementation. The U-AMP was prepared and submitted as per the requirements, demonstrating the WCPP's commitment to proactive infrastructure planning, regulatory compliance and the long-term sustainability of its physical environment.

### Strategic Objective 5

*Increased engagement with international role players.*

All planned inter-parliamentary events for Members and staff were implemented as planned. These engagements provided valuable platforms for knowledge exchange and benchmarking of legislative practices.

### Strategic Objective 6

*Improved relationship-building with stakeholders using various platforms, including technology.*

Public-facing functions exceeded expectations, particularly in interested parties accessing the WCPP's website for content, which saw a substantial increase driven by heightened public interest during the election period and strategic communication efforts. The continued growth of the stakeholder database has enabled more targeted and meaningful engagement with communities across the province.

### Strategic Objective 7

*To provide enhanced processes to facilitate meaningful public involvement in the legislative process.*

Outreach initiatives expanded sectoral engagement, strengthened stakeholder networks and formalised new partnerships, contributing to a more inclusive and representative parliamentary process.

The 2020/21–2024/25 strategic period was defined by a complex interplay of internal transformation and external pressures that tested the agility and resilience of the WCPP. The institution navigated the unprecedented challenges of the COVID-19 pandemic, which necessitated rapid shifts in operational modalities, including the adoption of hybrid and virtual platforms to ensure continuity in its legislative, oversight and public engagement functions.

Internally, the WCPP embarked on a deliberate journey of modernisation. Strategic investments in digital infrastructure, human resource development and knowledge management laid the groundwork for a more agile and responsive institution, supported by the implementation of targeted strategies aimed at strengthening governance, operational efficiency and institutional enablement.

Parliamentary Support Services was central to the WCPP's efforts to uphold its constitutional mandate. Over the five-year period, the institution consistently sought to improve the quality and timeliness of support provided to Members, both in the House and through committee work. While Member satisfaction with these services fluctuated year-on-year, the WCPP remained committed to identifying areas for enhancement and implementing responsive measures.

This pursuit of service excellence was complemented by a sustained focus on Member development. Capacity-building initiatives were delivered consistently throughout the strategic period, ensuring that Members were equipped to optimally execute their responsibilities as elected representatives.

Externally, the WCPP responded to the evolving needs of the public by expanding its engagement platforms and strengthening its communication channels. The development of stakeholder databases, formalisation of strategic partnerships, and increased use of digital media enabled broader participation in legislative processes. Public interest in parliamentary activities grew steadily, particularly during key political and parliamentary events, reflecting the institution's increasing visibility and relevance.

Throughout the strategic period, the WCPP demonstrated a commitment to aligning its operations with its constitutional mandate, while remaining responsive to the socio-political context in which it operates. The institution's ability to adapt, innovate and deliver under pressure has laid a strong foundation for the next strategic cycle.

## 6. CONCLUSION

The performance outcomes presented in this section speak to the heart of what makes a regional Parliament credible: the ability to translate a constitutional mandate into measurable action, and ambition into results.

The Western Cape Provincial Parliament concludes its 2020–2025 strategic cycle on a note of institutional momentum and growing alignment between vision and execution. These results underscore the maturing capability of the WCPP to drive outcomes across its four core programmes — from governance and support to Members, to public engagement and procedural services — even amid shifting political and operational conditions.

Furthermore, the WCPP's ability to report publicly on what was achieved, what fell short, and what must improve, is foundational to the trust placed in this institution.

For Members, these performance insights provide a mirror and a map — a mirror of where institutional delivery has enabled the mandates, and a map of where sharper support and alignment are needed in the next cycle. For the public, this performance report signals that accountability is not only expected, but enacted.

As we enter a new strategic period, the focus now shifts from tracking past delivery to mobilising institutional performance for future impact. That means deepening alignment with the new Strategic Plan, strengthening operational coherence across directorates, and embedding a results culture that is not only responsive to APP targets — but transformative in its service to democracy.

The WCPP has shown that it can perform. The next step is to ensure that every aspect of performance — from planning to execution to reporting — contributes meaningfully to the real work of Parliament: representing people, passing laws, and holding the provincial executive to account.

PART C  
GOVERNANCE







## PART C: GOVERNANCE

### 1. INTRODUCTION

The 2024/25 financial year marked the conclusion of the Western Cape Provincial Parliament's (WCPP's) five-year strategic cycle—a critical juncture to assess not only what was delivered, but how it was governed. In a time of rising public scrutiny and complex institutional demands, the WCPP's governance systems remained its backbone: anchoring ethical leadership, reinforcing accountability, and ensuring that all decisions and actions aligned with constitutional obligations and public trust.

Part C: Governance sets out the governance architecture that enabled the WCPP to operate with integrity, responsiveness, and institutional discipline. It highlights the structures, oversight bodies, and compliance mechanisms that shaped strategic decision-making and safeguarded institutional credibility. Governance in the WCPP is not treated as an administrative formality—it is a strategic capability that underpins the Provincial Parliament's authority, coherence, and long-term relevance in a democratic society.

### 2. GOVERNANCE AND OVERSIGHT

#### 2.1 GOVERNANCE FRAMEWORK

The WCPP maintains a deliberate and evolving governance model. Central to this model is a layered governance framework that includes both internal structures and external assurance mechanisms. Internally, the Governance Committee (GOVCOM) drives strategic oversight of institutional governance matters, ensuring that governance practices, systems, and frameworks remain aligned with legislative priorities and institutional values.

Externally, governance is reinforced through independent bodies such as the Shared Audit Committee and Internal Audit, which provide critical assurance on internal control, financial prudence, and risk management. These structures ensure that institutional blind spots are surfaced early and that corrective action is embedded into routine management practices. The Parliamentary Oversight Committee (POC) further extends accountability by subjecting the Provincial Parliament itself to rigorous scrutiny—affirming the principle that oversight must apply to all arms of the state, including legislatures.

Beyond structure, governance is sustained through culture and conduct. The WCPP enforces a Code of Conduct and a set of institutional policies that apply distinctly but cohesively to Members and staff. For Members, ethical behaviour and the declaration of interests are overseen by the Registrar of Members' Interests. For employees, policies govern conduct within the Administration, creating a professional environment grounded in integrity, diligence, and respect for public service.

Risk management and internal controls are not viewed as technical compliance tools—they are active levers of institutional discipline and performance assurance.

Together, these governance arrangements enable the WCPP to fulfil its strategic and constitutional responsibilities with credibility, agility, and institutional coherence.

## 2.2 GOVERNANCE COMMITTEE

As the principal internal governance oversight structure of the WCPP, the GOVCOM plays a critical role in strengthening institutional accountability, integrity, and strategic risk management. Positioned at the apex of WCPP's internal assurance architecture, GOVCOM provides a forum for the Senior Management Team to deliberate on cross-cutting governance risks, evaluate institutional resilience, and drive the integration of compliance, ethics, assurance, and performance oversight mechanisms.

Through its structured oversight of governance instruments — including risk management frameworks, ethics strategies, information and communication technology (ICT) governance, and business continuity measures — GOVCOM contributes directly to WCPP's ability to meet its constitutional obligations as a responsive and accountable legislature. In so doing, it enables the institution to manage uncertainty, safeguard public resources, and uphold the values of transparency, integrity, and good governance.

### 2.2.1 Report of the Governance Committee

#### 1. Introduction

This section presents the annual Governance Committee (GOVCOM) report for the 2024/25 financial year, covering the key activities, risk considerations, and oversight contributions of the Committee for the period ending 31 March 2025.

GOVCOM's work during the year focused on reinforcing institutional governance practices in alignment with the strategic objectives of the WCPP. Emphasis was placed on strengthening enterprise risk management, ensuring ethics and compliance across all programmes, and enhancing the institution's overall governance maturity. The Committee's deliberations and outputs formed an integral part of WCPP's internal assurance cycle, and its role in surfacing systemic risks and promoting good governance was especially critical during a period marked by fiscal constraints, digital transformation, and heightened expectations of legislative accountability.

#### 2. Membership and Attendance

The core membership of the GOVCOM consists of the Senior Management Team and is chaired by the Accounting Officer. In line with its terms of reference, GOVCOM convened at least four times (quarterly) during the year under review. All core members actively participated in these meetings. Standing invitees from various operational units, such as Risk Management, Information Technology and Digital Services, Security and Precinct Management, Financial Compliance and Internal Control and Internal Audit, also contributed meaningfully to the discussions. Attendance records are maintained internally and reflects active engagement.

#### 3. Key activities of the GOVCOM

In fulfilling its governance oversight responsibilities during the reporting period, the Governance Committee undertook a range of strategic activities to strengthen institutional risk management, ethics oversight, compliance, and assurance integration. The following key actions were executed:

- Reviewed and submitted for approval the institution's Risk Management Policy, Strategy, and Plan, ensuring alignment with national frameworks and statutory responsibilities.
- Assessed the effectiveness of institutional risk mitigation strategies and monitored the implementation of remedial actions for risks exceeding tolerance thresholds.



- Considered newly identified and emerging risks presented at GOVCOM meetings, promoting early intervention and proactive institutional responses.
- Evaluated the integration of risk management into institutional practices, including benchmarking through the South African Legislative Sector (SALS) Risk Maturity Tool.
- Reviewed the implementation progress of the Risk Management Strategy and monitored corrective actions based on assurance provider recommendations.
- Oversaw the Combined Assurance Model to evaluate its effectiveness in managing material institutional risks and improving assurance coordination.
- Reviewed and recommended the institution's Ethics Management Strategy and Plan, and assessed the effectiveness of implemented ethics-related interventions.
- Conducted governance oversight of Information and Communication Technology (ICT), including the review of enterprise-wide policies on information management, cybersecurity, and digital governance.
- Reviewed the compliance and loss management processes and procedures and its effectiveness.
- Evaluated the effectiveness of the business continuity management practices of the institution.

GOVCOM convenes quarterly to deliberate on key risks associated with each programme. Directors and programme managers are required to provide progress reports on the implementation of risk mitigation action plans, including efforts to reduce the likelihood and/or impact of key risks. Where required, GOVCOM refers risks for further in-depth analysis and recommends enhanced mitigation strategies to strengthen the institution's overall risk posture.

#### **4. Key strategic risks considered and addressed during the year**

During the reporting period, the WCPP identified and assessed a set of strategic risks that posed significant threats to institutional performance, governance integrity, service continuity, and constitutional compliance. These risks reflect both persistent challenges and emerging vulnerabilities across operational, technological, and legislative domains.

- Significant service delivery interruptions, affecting the Provincial Parliament's operations, potentially resulting in extended business interruption.
- Inadequate Information Security Management System, increasing vulnerability to cyberattacks, data breaches, financial loss, or reputational damage.
- Prolonged power outages, posing a risk of operational delays and business continuity failures.
- Budget uncertainty, potentially leading to stagnation in institutional performance and constrained implementation capacity.
- Inability to embed and enforce a technology culture due to internal capability constraints.
- Limited public participation in the law-making process, heightening the risk of unconstitutional laws and weak legislative oversight.
- Insufficient stakeholder engagement on social media platforms as a result of capacity and skills gaps.
- Security breaches, including unauthorised access, asset loss, and safety incidents, with potential legal, financial, and reputational consequences.
- Inadequate procedural support to Committees, increasing the risk of flawed decision-making and unconstitutional processes.

- Limited capacity-building opportunities to support Members of Parliament in fulfilling their roles effectively.
- Mismatch between staff skill sets and the requirements of a modernised, digitally enabled Parliament.
- Ineffective IT governance, leading to institutional performance stagnation and regression.

## 5. Key emerging risk for the year under review

A key emerging risk identified during the reporting period relates to the potential underfunding associated with the proposed increase in the number of seats in the WCPP. If not adequately anticipated and resourced, the expansion could place significant strain on the institution's operational capacity, infrastructure and financial sustainability. The risk is compounded by the need for proportional scaling of administrative systems, physical space, digital services and support to Members.

This proposal, which has resurfaced during the 7<sup>th</sup> parliamentary term, carries strategic and fiscal implications that extend beyond short-term budgetary planning. Its impact will continue to be monitored and evaluated in coordination with relevant governance structures, particularly as deliberations progress within the Standing Committee on the Premier and Constitutional Matters.

## 6. Conclusion

Governance at the WCPP during the 2024/25 financial year demonstrated not only compliance, but a commitment to maturity, agility, and strategic foresight. Through the work of GOVCOM and associated oversight mechanisms, the institution maintained rigorous focus on identifying, managing, and mitigating a range of risks, ranging from operational vulnerabilities to strategic threats such as institutional underfunding, reputational exposure and capacity strain.

The real outcome of this governance posture lies in the Provincial Parliament's sustained institutional credibility and its ability to execute its mandate with integrity, resilience, and forward momentum. By embedding risk governance into planning, performance monitoring, ethics and assurance processes, the WCPP positioned itself not merely as a custodian of resources, but as a responsive and accountable legislature - capable of navigating complexity while staying firmly grounded in its constitutional purpose.



**RESSIDA BEGG**  
**SECRETARY TO THE PROVINCIAL PARLIAMENT**  
**31 AUGUST 2025**

## 2.3 RISK MANAGEMENT

Effective risk management is a cornerstone of sound governance and institutional resilience, particularly within legislative environments where public trust, constitutional compliance, and financial stewardship must be rigorously safeguarded. In terms of section 7(c) of the FMPPLA, 2009, as amended by Act 34 of 2014, the Secretary to the Provincial Parliament is formally accountable for ensuring that a risk management system is implemented, maintained, and continuously improved. This responsibility is not merely administrative—it is integral to preserving the credibility, operational continuity, and strategic focus of the institution.

In the absence of a sector-specific risk management framework tailored to the legislative arm, the WCPP adopted the National Treasury's Risk Management Framework (Regulation 3.2.1) to ensure alignment with public sector best practices. To strengthen this approach, the institution also drew on the Public Sector Risk Management Framework and other established guidance to shape internal practices, procedures, and tools.

Recognising that legislatures operate in a highly dynamic environment, marked by shifting political landscapes, legislative uncertainties and reputational sensitivities, the WCPP's risk approach reflects both compliance obligations and strategic foresight. Risks are not viewed only through a financial lens; rather, the institution considers operational, reputational, governance and mandate-related risks in an integrated manner.

To operationalise this framework, the WCPP adopted a formal Risk Management Policy. This policy articulates the institution's overarching risk philosophy and establishes a structured approach to risk identification, mitigation, monitoring, and escalation. It also clearly delineates the responsibilities of key stakeholders, including Management, risk champions, and oversight bodies. The policy promotes a culture of proactive risk awareness—where emerging risks are surfaced early, mitigated effectively, and used as drivers of institutional learning.

As the WCPP prepares to enter a new strategic cycle, this risk posture will continue to play a vital role in ensuring that the institution is not only compliant, but anticipatory, agile and prepared for disruption—hallmarks of an accountable and future-fit legislature.

## 2.4 ETHICS MANAGEMENT AND FRAUD PREVENTION

The WCPP continues to embed ethics management and fraud prevention as core pillars of its governance framework. These functions go beyond compliance. They are fundamental to cultivating a values-based institutional culture rooted in accountability, public trust, and the responsible exercise of power.

During the reporting period, the WCPP conducted a fraud health check survey among employees. Consistent with prior years, the survey assessed staff awareness of fraud risks, ethical vulnerabilities, and the effectiveness of internal preventative measures. The insights gained were used to refine both the Ethics Management Strategy and Plan and the Fraud Prevention Strategy and Implementation Plan for the 2025/26 financial year.

The Ethics Management Strategy and Plan for 2024/25 encompassed various elements, including fraud reporting, fraud governance (identification and management of fraud risks), ethics awareness programmes, fraud control and corruption prevention. It also included declarations of: business interests, gifts and donations, authorised private work conducted by employees, in line with the Code of Conduct,. It further encompassed the vetting of employees and the screening of prospective employees and service providers.

The WCPP's Fraud Prevention Policy advocates a zero-tolerance stance toward corrupt or fraudulent activities and commits to pursuing any parties involved, by all legal means available, who engage in or attempt to engage in such practices. The policy was communicated to employees to raise awareness of its scope and application.

The Whistleblowing Policy provides guidelines to employees on how to escalate concerns with the appropriate line management, designated individuals within the WCPP, or external institutions, where they have reasonable grounds to believe that offences or improprieties have been or are being committed within the WCPP. In addition to this, awareness-raising activities, such as awareness sessions and publication of articles, targeting employees were also undertaken during the period under review.

These efforts are anchored in the institution's broader governance ecosystem and are reported regularly to oversight bodies, including the GOVCOM, Executive Committee (chaired by the Speaker), and the Audit Committee. These structures monitor progress against approved plans and ensure accountability for implementation. The WCPP's approach reflects a shift from reactive compliance to proactive ethics stewardship, aligned with public sector best practices and the expectations set out in section 7(c) of the FMPPLA.

## 2.5 MINIMISING CONFLICT OF INTEREST

Conflict of interest poses a critical risk to institutional credibility and decision-making integrity. In recognition of this, the WCPP has adopted a structured and legally compliant approach to identifying, disclosing, and managing potential conflicts of interest across all its operations. This section outlines the WCPP's approach to managing potential conflict of interest amongst employees, in line with its institutional ethics and governance responsibilities.

No conflict of interest was identified amongst employees of the WCPP in the period under review. Nevertheless, the WCPP continued to operationalise its Conflict of Interest Policy and related Standard Operating Procedure. These documents define employee and institutional responsibilities, provide mechanisms for disclosure, and establish safeguards to prevent undue influence or bias. The policy framework aligns with the provisions of the FMPPLA, specifically sections 40(c) and 46(d)–(e), which govern ethical conduct and the declaration of interest for SCM procurement governance, as well as Section 7 (c) of FMPPLA which requires the Accounting Officer to develop and maintain a system of internal control for all other related conflicts of interest.

Key measures in place to promote ethical governance and minimise conflicts include:

- **Annual Disclosures:** All employees are required to annually declare their business interests, as outlined in the Declaration of Interest Policy. This promotes fair dealing and institutional transparency.
- **Procurement Governance:** Members of Bid Specification, Bid Evaluation, and Bid Adjudication Committees must sign a Declaration of Interest before each meeting, in compliance with supply chain norms. Secretariat officials supporting these committees are also required to sign.
- **Private Work Approval:** Employees seeking to engage in private work must obtain prior approval from the Secretary, in accordance with the Conflict of Interest Policy and Code of Conduct.
- **Recruitment Safeguards:** Panel members involved in recruitment processes are required to declare any potential conflict and, where applicable, recuse themselves from decision-making stages.
- **Gifts and Donations Management:** The WCPP has a dedicated Gifts and Donations Policy requiring that all gifts be disclosed in the institutional register. Gifts exceeding a threshold specified in policy, must receive prior written approval from the Secretary or an authorised delegate.

Together, these measures form a robust preventative framework that reinforces the institution's commitment to impartial governance, professional ethics and public accountability. By ensuring that decision-making processes remain free from undue influence, the WCPP protects not only its operational integrity, but its democratic mandate.

## **2.6 GOVERNANCE OF MEMBER CONDUCT AND INTERESTS**

Effective governance of Member conduct and interests is critical to upholding the integrity, credibility, and public trust of WCPP. As elected representatives, Members are expected to demonstrate the highest standards of ethical behaviour and accountability in fulfilling their constitutional responsibilities. This section outlines the mechanisms in place to regulate conduct, manage declarations of interest, and enforce institutional norms — ensuring that WCPP operates transparently, fairly, and in line with its commitment to good governance.

### ***Code of Conduct for Members***

The Code of Conduct for Members of the WCPP, grounded in the Members of the Western Cape Provincial Parliament Code of Conduct Act, 2002 (Act 3 of 2002), establishes fundamental principles and rules to guide Members' behaviour and decision-making. Its purpose is to safeguard public trust, accountability, and institutional integrity, requiring Members to discharge their duties with integrity, loyalty, and in the public interest. The Code mandates disclosure of personal and financial interests, outlines conflict-management protocols, and empowers the Conduct Committee, supported by a Registrar, to oversee compliance and enforce ethical standards.

### ***Appointment of a Registrar***

The Registrar of Members' Interests is responsible for managing the Register of Members' Interests, overseeing the annual disclosure process, advising the Conduct Committee, and ensuring compliance with the Code of Conduct. The role is central to upholding ethical standards and institutional integrity within the WCPP. The House resolved that Advocate P Burgers be appointed as the Registrar of Members' Interests for a period of three years, effective from 1 March 2024.

### ***Disclosure of Members' Interests***

In line with the Code's requirements, forty-one Members submitted their disclosure forms by the prescribed deadline of 12 August 2024. This annual disclosure process is a critical accountability mechanism, aimed at promoting transparency, identifying and managing potential conflicts of interest, and reinforcing public confidence in the ethical conduct of Members.

### ***Access to the Public Part of Disclosure Forms***

The Register of Members' Interests comprises a public and a confidential section, with the public portion containing information such as shareholdings, directorships, property ownership, and gifts. This section is accessible upon request in line with the Code. During the period under review, one request for access to the public part of a Member's disclosure form was received and processed by the Registrar in accordance with the applicable procedures. This reflects the WCPP's continued commitment to transparency and public accountability.

### ***Conduct Committee Meetings***

During the period under review, the Conduct Committee convened on three occasions — on 2 August 2024, 6 November 2024, and 5 February 2025 — to fulfil its oversight responsibilities in terms of the Code. These meetings

focus on the management of ethical compliance processes, and deliberations on matters referred to the Committee in accordance with the legislative and policy framework.

The implementation of the Code of Conduct during the reporting period demonstrated the WCPP’s sustained focus on ethical governance and institutional credibility. Through regular meetings, timely disclosures, and the formalisation of oversight roles such as the Registrar, the institution strengthened the systems and safeguards necessary to uphold public trust in its elected representatives.

2.7 PARLIAMENTARY GOVERNANCE STRUCTURES

WCPP’s parliamentary governance structures are central to ensuring the orderly, consistent, and rule-based functioning of the House and its committees. These structures regulate the internal procedures that give effect to WCPP’s constitutional mandate — including law-making, oversight, and public participation — by establishing frameworks for debate, decision-making, and committee operations. This section outlines the procedural governance mechanisms that enable WCPP to function as a credible, rules-driven legislature anchored in representative democracy.

The Rules Committee

The Rules Committee plays a pivotal role in shaping the internal governance architecture of the WCPP. Established under the Standing Rules of the Provincial Parliament, it is responsible for determining committee compositions, internal procedures, and broader institutional arrangements in support of democratic accountability and effective legislative operation.

During the reporting period, the Rules Committee did not convene. Similarly, its two subcommittees — the Subcommittee on the Review of the Rules and the Subcommittee on Physical Infrastructure and Internal Arrangements, did not meet during the same period. This reflects the absence of issues requiring formal review or restructuring under these mandates, during the reporting period.

Programming Authority Committee

The Programming Authority Committee is responsible for setting the parliamentary agenda, coordinating legislative programming, and managing formal scheduling in accordance with the Standing Rules. During the period under review, it met twenty-three times, in line with procedural requirements and reflecting its central role in facilitating House operations. The Membership of the Committee, as determined by the WCPPs Standing Rules, is as follows:

| DA | ANC |
|----|-----|
| 6  | 1   |
| PA | EFF |
| 1  | 1   |

One further Member for the other smaller parties (jointly) on an annual rotational basis.

### ***Appointment of Whips***

Following changes in party representation, the House finalised appointments to the role of party whips, as follows:

|                        |                                                                                                                                                                                                                                                                                          |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>DA</b>              | Kaizer-Philander, W F; Baartman, D M; Maseko, L M; Van der Westhuizen, A P; Bosman, G and Sileku, I ( <i>Until 21 May 2024</i> ).<br><br>Bosman, G; Kaizer-Philander, W F; Van Minnen, B M; Masipa, N P; Bryant, D W; Walters, T C R and Johnson, P ( <i>With effect 13 June 2024</i> ). |
| <b>ANC</b>             | Lekker, P Z; and Sayed, M K ( <i>Until 21 May 2024</i> ).<br><br>Bans, A P; and Nkondlo, N D ( <i>With effect 13 June 2024</i> ).                                                                                                                                                        |
| <b>PA</b>              | Petrus, B ( <i>With effect 13 June 2024</i> ).                                                                                                                                                                                                                                           |
| <b>EFF</b>             | Cassiem, A ( <i>With effect 13 June 2024</i> ).                                                                                                                                                                                                                                          |
| <b>Smaller Parties</b> | Herron, B N ( <i>With effect 13 June 2024</i> ).                                                                                                                                                                                                                                         |

These appointments adhere to the procedural framework and ensure smooth party coordination and effective House business.

The function of the above-mentioned parliamentary governance structures operates as the structural foundation for procedural coherence and operational efficiency within the WCPP. While no meetings of the Rules Committee or its subcommittees occurred during the reporting period, the completion of whip appointments and regular programming outcomes underscore a governance model that continues to support institutional stability and legislative productivity.

## **2.8 PARLIAMENTARY OVERSIGHT COMMITTEE (POC)**

In line with its mandate under the FMPPLA, the Parliamentary Oversight Committee (POC) plays a critical role in ensuring financial accountability and institutional performance oversight within the WCPP. During the period under review, the POC focused its oversight responsibilities on the following key reporting instruments:

- The quarterly performance reports of the WCPP;
- The financial statement reports of the WCPP; and
- The Annual Report of the WCPP for the 2023/24 financial year.

This oversight ensures that the WCPP's planning, financial management, and service delivery are consistent with constitutional requirements and good governance principles. It also reinforces transparency and accountability for institutional decisions taken during the financial year.

The report of the POC on the 2023/24 Annual Report is presented in the section that follows.



### 2.8.1 Report of the POC on the WCPP's Annual Report

#### REPORT OF THE PARLIAMENTARY OVERSIGHT COMMITTEE ON THE ANNUAL REPORT OF THE WESTERN CAPE PROVINCIAL PARLIAMENT FOR THE YEAR ENDED 31 MARCH 2024

##### 1. Introduction

The Annual Report (AR) of the Western Cape Provincial Parliament (WCPP) for the 2023/24 financial year was tabled in accordance with Section 60(1) of the Financial Management of Parliament and Provincial Legislatures Act [Act No. 10 of 2009] (FMPPLA) and referred to the Parliamentary Oversight Committee (POC) on 30 September 2024 (see "ATC 28-2024"). This report serves as a comprehensive account of the WCPP's activities and performance, promoting accountability for decisions made during the financial year.

The WCPP's performance is evaluated against the targets and budget outlined in the WCPP Strategic Plan 2020/21 - 2024/25, as well as the Annual Performance Plan for 2023/24. The FMPPLA ensures that the performance and financial management of South Africa's legislatures meet constitutional standards, mandating efficient, effective, and transparent management of revenue, expenditures, assets, and liabilities. Following Section 4 of the FMPPLA, the Committee reviewed the AR to oversee performance indicators and financial management. The POC also oversees performance information, governance, and human resource functions, as specified in Section 4(1)(b).

The POC deliberated on the various sections of the WCPP AR for 2023/24, organised as follows:

1. Part A: General Information
2. Part B: Performance Information
3. Part C: Governance
4. Part D: Human Resource Management
5. Part E: Financial Information

To encourage public engagement, the Annual Report programme was promoted in all three official languages of the Western Cape across various newspapers, inviting stakeholders and members of the public to participate in discussions.

##### 2. Overview

The Committee met on 24 October 2024, where it received a briefing from the Auditor-General of South Africa (AGSA) on the audit outcomes for the 2023/24 financial year. The AGSA confirmed that the WCPP received a clean audit report, unchanged from the previous year, with no findings related to compliance, predetermined objectives, or internal control deficiencies. However, 12% of planned targets were not achieved due to challenges in tracking executive undertakings and issues in procurement and contract management. The AGSA advised the Legislature to update its procurement procedures to ensure compliance with relevant legislation.

The Audit Committee also reported on its quarterly evaluations of WCPP, confirming their agreement with the AGSA's opinion. This marks the 11th consecutive year of unqualified audit opinions for the WCPP.



The Committee subsequently engaged with WCPP management. The Speaker emphasised the annual report's relevance to the final year of the 6th parliamentary term and reiterated the five key priorities established in 2022 to enhance the Parliament's constitutional mandates of oversight, law-making, and public participation. A section-by-section oversight discussion followed, addressing the various components of the AR.

### **3. Financial management**

In the 2023/24 financial year, the WCPP's year-end expenditure totaled R182,789 million against a budget of R188,541 million, resulting in an under-expenditure of R5,774 million across various programmes.

The under-expenditure of R5,774 million occurred under the following programmes:

- Programme 1: Governance (Leadership) & Administration (R4,620 million);
- Programme 2: Parliamentary Support Services (R67 000);
- Programme 3: Public Engagement (R363 000); and
- Programme 4: Members Support (R703 000).

### **4. Key issues discussed**

#### **4.1 Conduct committee investigation**

Members sought clarification regarding the ongoing proceedings of the Conduct Committee from the sixth parliament. The Speaker emphasised the confidential nature of the committee's work, which limits the disclosure about specific cases. While members expressed a desire for transparency, they acknowledged the need for confidentiality.

#### **4.2 Cyber attack response**

Concerns were raised about a cyber-attack in May 2023. The Secretary confirmed no sensitive data was compromised and outlined steps taken to improve cybersecurity, including enhanced monitoring and user training. An investigation by the Information Regulator is underway, and a Security Operations Centre (SOC) and Security Information and Event Management (SIEM) system have been established for 24/7 monitoring.

#### **4.3 Public outreach initiatives**

Inquiries were made regarding the rebranding of the Theta Nathi programme, which was clarified as a realignment rather than a discontinuation. Members engaged in discussions about ongoing public engagement events designed to strengthen connections with constituents, highlighting both recent and upcoming initiatives across the province. The Speaker confirmed the continuation of State of the Province Address (SOPA) events, with a specific event scheduled for Beaufort West in 2025.

#### **4.4 Support for members and infrastructure challenges**

Members raised concerns about varying levels of support, particularly for those traveling long distances for sessions. A review of the Members Facilities Guide is in progress to address these disparities.

The Committee discussed ongoing issues related to the aging infrastructure of the WCPP. The Secretary provided updates on refurbishment projects aimed at improving essential facilities, including offices, kitchens, and restrooms.

A service level agreement with the Department of Infrastructure has been established to facilitate timely maintenance responses. Additionally, a ticketing system has been introduced to track and manage facility complaints efficiently.

#### **4.5 International engagements**

Members expressed interest in the Parliament's growing recognition in international forums, especially through the Commonwealth Parliamentary Association (CPA). The Secretary highlighted participation in various conferences and initiatives to share best practices in legislative governance.

#### **4.6 Parking, safety, and security protocols**

The discussion on parking and safety highlighted concerns regarding accessibility and security at the WCPP's parking facilities. Members raised issues about the adequacy of parking spaces and the safety measures in place for members, staff, and visitors, especially given the parliament's designation as a national key point.

The Secretary confirmed that enhancing safety and accessibility in parking areas is a top priority.

Recent conversations have focused on improving access to the C&D garage and increasing security measures at entry points. The Administration is collaborating with the Department of Infrastructure to explore potential solutions and ensure that parking facilities are both safe and convenient for all users. An integrated safety plan for all members during oversight visits, supported by arrangements with the South African Police Services (SAPS), is in place to improve safety for members accessing the building after hours.

#### **4.7 Financial implications**

During discussions, the Committee examined the financial implications of various ongoing matters, including outstanding debts from the previous parliamentary term. The Administration reported that most of these debts have been recovered, with only minimal outstanding amounts currently being addressed through the office of the State Attorney.

Members also raised concerns about the potential financial impact of increasing legislative seats, which could range from six to thirty. The Administration emphasised the importance of engaging with the Provincial Treasury to secure adequate funding for any necessary adjustments, ensuring that the Parliament can effectively accommodate the increased number of members.

In addition, the committee noted the status of invoices related to operational expenses.

#### **4.8 Employee morale and workplace culture**

Employee morale was a concern, particularly regarding a decision to deduct leave without consultation, which raised issues of staff discontent. Members also highlighted the need for a formal promotion policy and regular feedback mechanisms to enhance communication and support work-life balance.

It was reported by the Administration that a culture journey initiative was launched to enhance the workplace environment within the organisation. The initiative aimed to improve employee engagement and morale by addressing key issues.

The Administration acknowledged a remuneration policy and discussed the development of a rewards framework to recognise high performance and improve workplace motivation.

#### **4.9 Union consultation and whistleblower reports**

The Administration highlighted that issues raised by the union are still under consideration, with ongoing consultation processes.

The Committee inquired about whistleblower reports, noting two significant matters: one involving an ongoing investigation by law enforcement and another related to a former member that did not proceed due to law enforcement's decision.

#### **4.10 Oversight and resource allocation**

In the discussions regarding oversight and resource allocation, the Committee emphasised the importance of effectively utilising the parliamentary budget, which has seen an increase from R1,8 million to approximately R3,5 million over the past two years. The Administration pointed out that any savings realised within the budget primarily benefit standing committees, as they are the first to receive redirected funds. The Committee acknowledged the challenges posed by the relatively small budget allocated to the (WCPP) compared to national standards, which impacts staff complement and operational capacity.

It was also highlighted that the ongoing recruitment process for several unfilled positions, indicating that delays were not due to budgetary constraints but rather a challenge in finding suitably qualified candidates. The Committee was informed that savings of approximately R5,3 million from the previous financial year were allocated to committed programmes. Members were encouraged to assist in formulating plans for committee work that would substantiate requests for additional resources from Provincial Treasury, aiming to enhance the effectiveness and capacity of parliamentary committees in the future.

### **5. Inputs received from the public**

Members of the public were invited to ask questions or make oral submissions regarding the 2023/24 Annual Report of the WCPP. However, no individuals were present to participate in this process.

## **6. Information requested**

The Committee requested the WCPP to provide the following information:

- 6.1 A detailed breakdown of the annual expenditure on maintenance and renovations.**
- 6.2 A copy of the Culture Journey report upon the conclusion of its second phase.**
- 6.3 A report on the number of individuals who received pay progression.**
- 6.4 A comprehensive report on resignations, including the specific units from which they originated, the reasons for these resignations, and copies of the exit interviews conducted.**
- 6.5 A breakdown of the costs associated with all legislation listed on page 60 of the Annual Report.**
- 6.6 A report on the identified risks and the measures implemented to mitigate them as listed on page 85 of the Annual Report.**

## **7. Conclusion**

The Committee commended the WCPP for achieving an unqualified audit with no compliance findings. As the session concluded, the Speaker thanked Committee members for their engagement and support. Plans for the 7th parliamentary term focus on enhancing public participation, oversight, and resource allocation, with an emphasis on strategic planning to secure additional resources from the Provincial Treasury.

The Chairperson also expressed gratitude for the contributions of various stakeholders, including the AGSA and the Audit Committee, which bolster the oversight work related to the WCPP Annual Report for the year ending 31 March 2024, and thanked the Members and WCPP Administration for their dedicated efforts.



**MR G BOSMAN**

**CHAIRPERSON: PARLIAMENTARY OVERSIGHT COMMITTEE**

**DATE: 6 November 2024**

### **2.8.2 Information requested by POC**

In line with the oversight provisions of the FMPPLA, the WCPP is required to furnish the Parliamentary Oversight Committee (POC) with all information necessary to enable effective performance oversight and scrutiny of institutional accountability. During the reporting period, the WCPP complied fully with this obligation and submitted all requested documentation and supporting evidence in accordance with paragraph 4(2)(b) of the Act.

### **2.8.3 WCPP response to the POC recommendations**

The WCPP is committed to constructive oversight and actively engages with all formal recommendations issued by the POC. These recommendations serve as critical inputs into institutional learning, performance improvement, and governance strengthening. For the period under review, no recommendations were issued by the POC in respect of the Annual Report, and as such, no formal response process was triggered.

## **3. ASSURANCE, COMPLIANCE AND PERFORMANCE**

### **3.1 HEALTH, SAFETY AND ENVIRONMENTAL ISSUES**

As a designated National Key Point, the WCPP has a heightened responsibility to ensure that its physical environment supports the secure, uninterrupted functioning of the democratic process. The health, safety, and environmental (HSE) conditions of the institution directly affect not only the operational continuity of parliamentary work but also the overall well-being of Members, staff, and the public. HSE management in this context is a shared institutional responsibility that extends beyond compliance — it reflects a broader commitment to risk mitigation, institutional resilience, and a duty of care to all who work in or engage with the legislature. Through structured systems aligned with national legislation, including the Occupational Health and Safety Act and the Critical Infrastructure Protection Act (CIPA), the WCPP ensures that safety, security, and wellness remain embedded across its operational culture.

#### ***Occupational Health and Safety Oversight***

The Occupational Health and Safety (OHS) Committee met regularly during the reporting period to monitor institutional compliance with occupational health and safety regulations. OHS representatives conducted systematic inspections, and checklist-based reviews to ensure that established safety protocols were consistently implemented across all work areas. Key focus areas included fire safety, hazard prevention, emergency preparedness, and the adequacy of safety signage and infrastructure. These efforts contribute directly to safeguarding the physical and psychological well-being of all individuals within the parliamentary precinct.

#### ***Critical Infrastructure Compliance and Risk Mitigation***

In accordance with its statutory obligations under the Critical Infrastructure Protection Act (CIPA), the WCPP was assessed in 2024/25 under the National Key Points Programme. The institution achieved a 98% compliance rating, reflecting strong adherence to physical security standards, access control protocols, and infrastructure protection requirements. Areas requiring improvement were formally documented and will be addressed through targeted actions as part of the 2025/26 review cycle. Details of these areas are outlined in Part B: Performance Information. These results affirm the WCPP's commitment to ensuring that its infrastructure remains secure, resilient, and fully aligned with national standards for critical democratic institutions.

Through these measures, the WCPP demonstrates its commitment not only to compliance, but to cultivating a secure, adaptive, and duty-of-care-oriented institutional environment that supports the uninterrupted functioning of democratic processes

### **3.2 PRIOR MODIFICATIONS TO AUDIT REPORTS**

In terms of the National Treasury's frameworks for transparency and accountability, entities are required to disclose any modifications to audit reports arising from prior year restatements, audit qualification matters, or the correction of material misstatements. This section serves to confirm whether any such prior modifications were made, and to account for their implications on the WCPP's current audit posture. WCPP received a financially unqualified audit outcome with no findings — a clean audit.

### **3.3 COMPLIANCE WITH THE PAYMENT OF INVOICES WITHIN 30 DAYS**

Compliance with the 30-day payment requirement is a key measure of institutional financial discipline and service provider accountability. The WCPP is obligated to process and settle all valid invoices within 30 days of receipt to ensure efficient financial management and support to suppliers. During the 2024/25 financial year, two invoices totalling R185,170 were not paid within the prescribed timeframe due to internal processing delays. The institution undertook a root cause analysis, and appropriate remedial measures and strengthened internal controls have since been implemented to prevent recurrence.

### 3.4 BROAD-BASED BLACK ECONOMIC EMPOWERMENT (B-BBEE) COMPLIANCE

The WCPP is committed to advancing economic transformation and inclusive procurement practices in line with the principles of Broad-Based Black Economic Empowerment (B-BBEE). The WCPP applies relevant B-BBEE prescripts where applicable — particularly in its procurement policies and practices. In accordance with the relevant legislation and applicable regulations, the institution ensures that procurement processes align with national B-BBEE objectives by enabling equitable access and promoting historically disadvantaged individuals in supply chain participation.

The table below outlines the WCPP's application of B-BBEE codes, indicating compliance where applicable and confirming exemption from functions that fall outside the legislature's operational mandate.

| Has the sphere of government or public entity or organ of state applied any relevant code of good practice (B-BBEE certificate levels 1 to 8) with regard to the following: |                                                                                              |            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------|
| Criteria                                                                                                                                                                    | Application                                                                                  | Attachment |
| Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law                     | Not applicable                                                                               | -          |
| Developing and implementing a preferential procurement policy                                                                                                               | WCPP adheres to the requirements of PPPFA Regulations (PPR 2022) in conjunction with B-BBEEA | -          |
| Determining qualification criteria for the sale of state-owned enterprises                                                                                                  | Not applicable                                                                               | -          |
| Developing criteria for entering into partnerships with the private sector                                                                                                  | Not applicable                                                                               | -          |
| Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment                                     | Not applicable                                                                               | -          |

The institution remains aligned with national objectives for empowerment and inclusive economic participation through its procurement-related compliance. Continued alignment with the evolving B-BBEE regulatory landscape will ensure that the WCPP contributes meaningfully to transformation within its sphere of influence.



**RESSIDA BEGG**  
**SECRETARY TO THE PROVINCIAL PARLIAMENT**  
**31 AUGUST 2025**

### 3.5 INTERNAL AUDIT AND AUDIT COMMITTEES

Internal audit and audit committees form a foundational part of the WCPP's assurance architecture, providing independent, objective oversight over governance, risk management, and internal control systems. These structures are essential to strengthening institutional accountability and ensuring that operations are aligned with legislative, regulatory, and ethical standards. In accordance with the FMPPLA, the WCPP is overseen by both an Internal audit function and a Shared Audit Committee to assess the adequacy and effectiveness of financial, operational, and compliance controls throughout the institution.

#### *Internal Audit Function (IAF)*

The Western Cape Government's IAF renders internal audit services to the Provincial Parliament.

- **Purpose and Mandate:** The IAF strengthens Provincial Parliament's ability to create, protect and sustain value by providing management and ultimately the Audit Committee with independent, risk-based, and objective assurance, advice, insight and foresight. Its mandate is derived from the PFMA, section 38, read in conjunction with NTR 3.2, as well as Chapter 7 of the FMPPLA.
- **Vision and Strategy:** The Strategy for the IAF is aligned to the Strategic Framework of the Department of the Premier, which can be summarised as "Guide, Enable, Direct". The IAF's strategy, aligned to the Strategy of the Branch: Corporate Assurance, for the new 5-year term is "Transformed governance through proactive, agile and innovative assurance and advisory services anticipating needs of client departments and value to residents".
- **Charter, methodology and internal audit plans:** The IAF operates in line with a charter, aligned to the legislative prescripts and the International Professional Practices Framework (IPPF). The charter is reviewed every second year and the most recent review was approved by the Governance, Innovation and Culture (G, I & C) Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, in December 2024. The IAF has an approved methodology that aligns to the charter and sets out the detail relating to the responsibilities of the IAF as per the IAF Charter and other relevant guidance.

The rolling 3-year strategic internal audit plan and annual plan for the first year of the rolling 3-year strategic plan for the Provincial Parliament were reviewed and approved by the G, I & C Cluster Audit Committee on 10 April 2024. An amendment to the approved plan was reviewed and approved by the Audit Committee on 3 December 2024.

- **Independence and objectivity:** To provide for the independence of the IAF, its personnel reports to the Chief Audit Executive (CAE), who reports functionally to the three Cluster Audit Committees of WCG, directly to the Secretary on internal audit activities for the organisation and administratively to the DDG: Corporate Assurance in the Department of the Premier. The CAE has confirmed the independence of the IAF for the reporting period to the G, I & C Cluster Audit Committee (when dealing with transversal responsibilities) on 29 November 2024. All staff members of the IAF annually confirmed their objectivity through a declaration of compliance to the Institute of Internal Auditors' Code of Ethics as well as on an assignment level.
- **Modality:** The WCG IAF is a fully in-sourced function.



- **Staffing:** The approved establishment of the total IAF is 81 staff members and 43 of these posts are currently funded. The Provincial Parliament has a dedicated team, and there were no funded vacancies in the team responsible for the Provincial Parliament. The current skills and competencies of the IAF staff are appropriate and a well-informed training and development programme is in place.
- **Quality Assurance and Improvement Program (QAIP):** A QAIP is in place and reporting on the implementation of this takes place at the G, I & C Cluster Audit Committee, in terms of their mandate relating to transversal responsibilities, on a biannual basis. The last external assessment was concluded in November 2024 and a “Generally Conform” rating was obtained. The issues arising from this are tracked and forms part of the QAIP reporting to the G, I & C Cluster Audit Committee.
- **Stakeholder Relationships:** Good relationships are maintained with the senior and executive management team of the organisation, and if there are any challenges, they are discussed and interventions devised with the responsible representative. In driving Combined Assurance within the Provincial Parliament, ongoing relationships are maintained with the Internal Control Unit and the relevant AGSA Audit team.

Summary of work done by the IAF during the reporting period:

- The approved Internal Audit plan for the Organisation had a total of 3 assurance engagements (refer to the Audit Committee report for the detail). All the engagements planned were completed.
- There were no roll-overs, no ad-hoc projects and no limitations that impeded the work of the IAF.
- 18 actions were due for implementation within this reporting period, and of those, 9 (50%) were implemented. The implementation rate for the previous year’s follow ups was 79%.
- Included in the IA plan was a Public Participation in Law Making audit which is considered a fundamental aspect of democratic governance. The processes to promote the social media channels to enhance engagements with the public were not effective. Management agreed that the draft Public Participation Strategy will be finalised and approved and that tools like MS Teams and Zoom would be utilised to make outreach programmes more accessible to a wider audience.

### **Audit Committee**

#### **Part 1: Audit Committee Reflections**

- **Purpose and Mandate:** The Governance, Innovation and Culture Cluster Audit Committee is constituted as a statutory committee of the Western Cape Provincial Parliament to fulfil its statutory duties in terms of section 48 of FMPPLA and the duties assigned to it in terms of its Terms of Reference. The latest Terms of Reference for the Provincial Parliament, was consulted with the Secretary and approved by the Speaker on 12 December 2024.
- **Independence:** The G, I & C Cluster Audit Committee is totally independent from the Provincial Parliament. Any conflict or perceived conflict of interest is declared and dealt with accordingly in every meeting. An overall annual declaration process is also administered where all conflicts or perceived conflicts are followed-up with the relevant member.

- **Protecting the independence of the IAF:** The G, I & C Cluster Audit Committee, whilst discharging its transversal responsibilities during the meeting of 29 November 2024, reviewed the organisational positioning of the IAF and the independence declaration of the CAE. It was not necessary for the Audit Committee to intervene in any situation impacting the independence of the IAF during this reporting period.
- **Performance against statutory duties:** The G, I & C Cluster Audit Committee is satisfied that it fulfilled its responsibilities as set out in the FMPPLA, IPPF and the approved Audit Committee Terms of Reference.
- **Composition of the Audit Committee:** For this reporting period the G, I & C Cluster Audit Committee consisted of 5 (five) members and had an appropriate mix of skill required to execute its responsibilities. All members were external members. Refer to table for the detail on membership.
- **Meeting Attendance:** The G, I & C Cluster Audit Committee convened 7 (seven) times during the period under review. All meetings were ordinary meetings, and no special meetings were required. Refer to table for the detail on meeting attendance.
- **Resolution of Audit Committee recommendations:** The G, I & C Cluster Audit Committee is satisfied that its recommendations to the Provincial Parliament received the necessary attention.
- **Audit Committee performance evaluation:** Annual 360-degree assessments on audit committee performance are conducted. The G, I & C Cluster Audit Committee received a report containing the results of the annual assessment process and during a meeting of all the Cluster Audit Committee chairpersons, an approach was agreed on how to deal with the issues identified.
- **Audit Committee remuneration:** The G, I & C Cluster Audit Committee is remunerated at an approved hourly rate based on the SAICA rate, and only for attendance of meetings. Chairpersons received R2 835-00 per hour and members R2 126-00 per hour. The total expenditure relating to all three WCG Audit Committees was R3.118m for the reporting period, accounted for in the Department of the Premier. Audit Committee members working at an organ of state did not receive any remuneration when serving on the G, I & C Cluster Audit Committee.

## Part 2: Audit Committee Composition and Attendance

The table below discloses relevant information on the audit committee members:

| Name and Surname                  | Qualifications                                                                                                                                                               | Professional Affiliation                                                                                                                                | Term of Office    |               | No of meetings attended | Declared private and business interests in every meeting | Employed by an organ of state | No of other ACs the member served on during reporting period | No of other governance structures member served on during reporting period |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------|-------------------------|----------------------------------------------------------|-------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------------|
|                                   |                                                                                                                                                                              |                                                                                                                                                         | Start Date        | End Date      |                         |                                                          |                               |                                                              |                                                                            |
| Mr Francois Barnard (Chairperson) | BProc; BCompt (Hons); CTA; Postgrad Diploma Auditing; MCom; CA (SA); MTP (SA)                                                                                                | South African Institute of Chartered Accountants                                                                                                        | 01 January 2022   | 31 March 2025 | 7                       | Yes                                                      | No                            | 0                                                            | 0                                                                          |
| Mr Andrew Davids                  | B Com; Professional Post-Graduate Qualification: Company Secretarial and Governance Practice, ACG(CS/CGP); CBAC(SA); Certified in Risk & Information Systems Control (CRISC) | Chartered Governance Institute of Southern Africa<br><br>South African Institute of Business Accountants<br><br>Institute of Business Accountants ISACA | 01 September 2023 | 31 March 2026 | 7                       | Yes                                                      | No                            | 1                                                            | 2                                                                          |
| Mr Ebrahim Abrahams               | BCom (Accounting)                                                                                                                                                            | Institute of Accounting and Commerce                                                                                                                    | 01 January 2022   | 31 March 2025 | 7                       | Yes                                                      | No                            | 2                                                            | 0                                                                          |
| Mr Comfort Bunting                | ND: Internal Auditing<br><br>MBA                                                                                                                                             | Chartered Institute of Procurement & Supply                                                                                                             | 01 January 2022   | 31 March 2025 | 7                       | Yes                                                      | Yes                           | 1                                                            | 4                                                                          |
| Mr Tsepo Lesihla                  | ND IT and Master of Technology in IT                                                                                                                                         | Institute of Directors<br><br>Information Systems Audit and Control Association                                                                         | 01 January 2022   | 31 March 2025 | 7                       | Yes                                                      | No                            | 0                                                            | 0                                                                          |

### Part 3: Audit Committee Focus Areas

- **Effectiveness of internal control system and Combined Assurance**

The Legislature is required to develop and maintain systems of internal control that would improve the likelihood of achieving its objectives, to adapt to changes in the environment it operates in and to promote efficiency and effectiveness of operations, supports reliable reporting and compliance with laws and regulations. The WCG Combined Assurance Framework is applied at the Provincial Parliament and identifies and integrates assurance providers. The first level of assurance is management assurance, requiring of line management to maintain effective internal controls and execute those procedures on a day-to-day basis by means of supervisory controls and taking remedial action where required. The second level of assurance is internal assurance provided by functions separate from direct line management, entrusted with assessing adherence to policies, procedures, norms, standards and frameworks. The third level of assurance is independent assurance providers that are guided by professional standards requiring the highest levels of independence.

A risk-based Combined Assurance Plan was developed for the Provincial Parliament, facilitated by Internal Audit, who is also an independent assurance provider. Internal Audit provides the Audit Committee and Management with reasonable assurance that the internal controls are adequate and effective. This is achieved by an approved risk-based internal audit plan, Internal Audit assessing the adequacy of controls mitigating the risks and the Audit Committee monitoring implementation of corrective actions.

The Audit Committee has reviewed the effectiveness of the internal control system and combined assurance and is satisfied that it has fulfilled its responsibilities in terms of its mandate.

- **Effectiveness of the internal audit function**

The audit committee monitored and reviewed the effectiveness of the internal audit function, including its compliance with the IPPF. Such monitoring and review were conducted through the Quality Assurance and Improvement Programme results presented to the audit committee on a bi-annual basis.

- **Activities of the internal audit function**

The following internal audit engagements were approved by the audit committee and completed by the IAF during the year under review:

- Public Participation in Law Making
- Committee Support
- Security Breaches

The areas for improvement, as noted by Internal Audit during performance of their work, were agreed to by management. The Audit Committee monitors the implementation of the agreed actions on a quarterly basis.

- **Effectiveness of risk management**

The Audit Committee has reviewed the risk management of the Provincial Parliament and is satisfied that the committee has fulfilled its duties in accordance with its mandate.

- **Adequacy, reliability and accuracy of the financial and performance information**

The Audit Committee has reviewed the financial and performance information of Provincial Parliament and is satisfied that the committee has fulfilled its duties in accordance with its mandate.

- **Accounting and auditing concerns identified as a result of internal and external audits**

The Audit Committee has not identified any accounting and auditing concerns other than that reported in the AGSA report and the annual financial statements.

- **Evaluation of annual financial statements**

The Audit Committee has:

- reviewed the Audited Annual Financial Statements to be included in the Annual Report;
- reviewed the AGSA's Management Report and Management's response thereto; and
- reviewed changes to accounting policies and practices as reported in the Annual Financial Statements.

- **External audit and Auditor-General's report**

The Audit Committee has on a quarterly basis reviewed the Legislature's implementation plan for audit issues raised in the prior year. The Audit Committee has met with the AGSA to ensure that there are no unresolved issues that emanated from the regulatory audit. Corrective actions on the detailed findings raised by the AGSA are monitored by the Audit Committee on a quarterly basis.

The Audit Committee concurs and accepts the AGSA's opinion regarding the Annual Financial Statements and proposes that these Audited Annual Financial Statements be accepted and read together with their report.

- **Any other issues**

None.

- **Conclusion**

The Audit Committee commends the Legislature for maintaining an unqualified audit opinion, with no findings.

**Andrew Davids**  
Digitally signed  
by Andrew Davids  
Date: 2025.08.08  
09:32:16 +02'00'

MR ANDREW DAVIDS

CHAIRPERSON OF THE GOVERNANCE, INNOVATION AND CULTURE CLUSTER AUDIT COMMITTEE

## 4. CONCLUSION

Governance in a parliamentary institution is not merely a compliance function, it is the infrastructure of trust. The systems, committees, controls and ethical frameworks outlined in this section form the backbone of the WCPP's credibility, both internally and in the eyes of the public.

This year's report reflects a governance environment that is increasingly robust, integrated and strategically aligned. From proactive risk management and sound internal audit practices, to firm ethical standards, conflict of interest controls and sustained responsiveness to oversight bodies, the WCPP continues to demonstrate that governance is not a back-office activity - it is a leadership function.

For Members, this governance architecture protects the mandate. It ensures that the institution Members serve in is credible, ethically grounded and institutionally sound. For staff, it provides the clarity and guardrails needed to perform with confidence and purpose. For the public, it is a signal of integrity - that the rules apply and that this Parliament takes seriously its role as steward of public resources and trust.

Looking ahead, governance will need to evolve with the complexity of our context - embracing digital oversight tools, sharpening institutional risk intelligence and ensuring governance frameworks support not just accountability, but agility. The foundation is solid. The task now is to deepen governance maturity so that it remains not only technically sound, but strategically enabling - in service of a Parliament that leads by example and delivers on its promise to the people.

# PART D

## PEOPLE MANAGEMENT









## PART D: PEOPLE MANAGEMENT

### 1. INTRODUCTION

Provincial legislatures operate within a uniquely complex human capital environment—where political-administrative interfaces, evolving mandates, and heightened public scrutiny intersect. Within this context, people management is expected to be a strategic enabler of institutional performance, ethical culture, and long-term organisational sustainability. With the 6<sup>th</sup> Parliament term nearing its end, people management professionals across legislatures had to navigate a changing political and administrative environment, all while improving operational resilience and service delivery.

Part D: People Management presents an overview of the people-related activities undertaken by the Western Cape Provincial Parliament (WCPP) during the 2024/25 financial year. While much of the content is statistical in nature, it is complemented by analysis to contextualise workforce trends and institutional dynamics. Particular attention is given to strategic workforce interventions, professionalisation efforts, and people-related challenges relevant to the changing environment of legislative work. Unless otherwise specified, figures reflect employees employed for the full financial year; data stated as at 1 April 2024 or 31 March 2025 refer to the position on those respective dates.

### 2. PEOPLE MANAGEMENT AND DEVELOPMENT

#### 2.1. Overview of People Management

In modern parliamentary institutions, People Management is a strategic function that underpins performance, ethical governance, and institutional resilience. A legislature's capacity to attract, develop and retain a capable workforce has become central to fulfilling their democratic mandate.

During the 2024/25 financial year, the WCPP advanced its People Management function in line with this imperative. Key areas of focus included performance alignment, digital transformation, workforce planning, ethical compliance, and employee wellbeing. These interventions reflected a broader shift toward a more integrated, future-fit approach to managing employees in a legislative environment shaped by public expectations, oversight scrutiny, and internal complexity. Key interventions implemented during the 2024/25 reporting period included the following:

#### ***Modernisation and Digital transformation***

The rollout of the SAGE 300 Performance Management System in 2024/25 represented a significant step in embedding a performance culture grounded in transparency and strategic alignment.

This system offers several key benefits, including:

- Enhanced alignment and transparency between institutional strategic objectives and individual performance contributions, an essential feature for compliance in performance-driven environments.
- Customisable review processes tailored to job level, function, or employment category, enabling more relevant and effective performance evaluations.

In the year under review, institutional digitisation efforts aimed at improving efficiency, accountability, and data-driven decision-making continued to be supported in the people management space. Key advancements included:

- Automation of leave and payroll administration;
- Introduction of electronic performance evaluation processes; and
- Implementation of HR dashboards to monitor workforce trends and enable timely, evidence-based interventions based on key metrics.

These tools have contributed to greater administrative consistency, faster processing, and improved organisational intelligence.

### ***Workforce Planning and Skills Development***

Effective workforce planning is critical to sustaining the long-term capability of a parliamentary institution. In 2024/25, WCPP filled seven key positions, including three internal appointment to higher-graded roles—balancing internal growth with external skills acquisition. This approach supports institutional continuity while diversifying capability and experience.

Learning and development remained a strategic priority, with ninety-nine employees participating in training interventions and four staff members receiving study assistance. These efforts contribute to succession planning, performance improvement, and professionalisation in line with the provincial parliament's broader goals.

### ***Compliance, Ethics, and HR Governance***

Safeguarding the institution's compliance with applicable legislation, audit standards, and ethical norms in relation to the management of employees is a key focus of People Management. In the reporting year, focus areas included:

- Preventing irregular appointments and ensuring transparent recruitment;
- Enforcing timely and policy-aligned performance evaluations; and
- Strengthening the documentation of leave, disciplinary, and HR-related processes.

These measures, together with ongoing refresher training, and the use of automated tracking tools, has reinforced the institution's audit posture and supported the integrity of its internal control environment.

### ***Employee Wellness and Psychological Safety***

Since 2021, the WCPP has progressively moved beyond traditional Employee Assistance Programmes (EAPs), adopting a holistic wellness model that encompasses mental, emotional, physical, financial, and social wellbeing. This strategic approach continued into 2024/25, guided by insights from the Employee Wellness provider. The shift has been driven by emerging workforce trends, including an ageing employee base with increasing chronic health concerns, as well as younger employees' growing expectations for meaningful work-life balance and comprehensive mental health support.

Psychological safety—where employees feel secure to speak up, take risks, and acknowledge mistakes without fear—has emerged as a critical driver of high performance and innovation, particularly in knowledge-based and service-oriented environments like the WCPP. In 2024, there was a marked shift toward preventative and early-intervention approaches to mental health. Through the partnership with Lyra, WCPP introduced digital platforms to

facilitate mental health screenings and provide real-time support. This proactive approach was further supported by wellness days, mindfulness programmes, and peer support groups, all integrated into the broader workplace wellness strategy. Destigmatisation campaigns were also embedded in internal communications to foster a more open and supportive culture. Flexible work arrangements, including hybrid models and flexible hours, remained central to promoting employee wellbeing, reducing stress, and enhancing productivity.

### ***Tenure and Institutional Continuity***

Longevity of service remains a key feature of the WCPP's human capital profile. In 2024/25, nine employees reached the milestone of ten or more years of continuous service. Their institutional knowledge, historical perspective, and leadership capacity continue to support continuity and cultural coherence across political-administrative transitions.

| Long-service award category | Number of qualifying employees receiving awards during 2024/25 | Nature of award                                                         |
|-----------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------|
| 5 years of service          | 6                                                              | Certificate, additional vacation leave days                             |
| 10 years of service         | 2                                                              | Certificate, additional vacation leave days, monetary award of R2500,00 |
| 15 years of service         | 4                                                              | Certificate, monetary award, corporate gift                             |
| 20 years of service         | 1                                                              | Certificate, monetary award, corporate gift                             |
| 25 years of service         | 2                                                              | Certificate, monetary award, corporate gift                             |

Below is a tabular display of historical and current indicators in People Management and the organisational landscape:

| Indicator                              | 2019/20    | 2020/21    | 2021/22      | 2022/23    | 2023/24    | 2024/25    |
|----------------------------------------|------------|------------|--------------|------------|------------|------------|
| Personnel expenditure                  | 67 million | 71 million | 77.8 million | 85 million | 89 million | 93 million |
| Vacancy rate                           | 12.82%     | 11.97%     | 9.32%        | 8.47%      | 10.26%     | 9.32%      |
| Employee complement (as at 31 March)   | 102        | 103        | 107          | 108        | 105        | 107        |
| Appointments                           | 27         | 6          | 12           | 15         | 8          | 18         |
| Exits                                  | 10         | 2          | 5            | 13         | 8          | 16         |
| Average sick leave (days)              | 7.65       | 1.91       | 2.26         | 4          | 4          | 4          |
| Study assistance (number of employees) | 5          | 9          | 8            | 4          | 8          | 4          |

The structure below reflects the formal configuration of roles and reporting lines as at year-end, forming the operational backbone of the WCPP's Administrative machinery.



### 2.3. Personnel-Related Expenditure for the Period 1 April 2024 to 31 March 2025

Investing in personnel is fundamental to the ability of legislatures to fulfil their constitutional mandate of lawmaking, oversight, and public participation. In an environment where strategic advisory support, procedural rigour, and institutional continuity are key, the quality, stability, and capability of staff are critical enablers. Expenditure on personnel within WCPP is therefore not simply an operational cost, but a long-term investment in institutional effectiveness, resilience, and the professionalisation of the parliamentary service.

The WCPP budgets in terms of clearly defined programmes. The following tables summarise final audited actual expenditure paid per programme (Table 2.3.1) and by salary bands (Table 2.3.2). It provides an indication of the amounts spent on personnel costs in terms of each of the programmes or salary bands.

#### 2.3.1. Personnel Expenditure by Programme

| Programme                                               | Total expenditure<br>R'000 | Personnel expenditure<br>R'000 | Training expenditure<br>R'000 | Personnel expenditure as a % of total expenditure | Average personnel cost per employee<br>R'000 |
|---------------------------------------------------------|----------------------------|--------------------------------|-------------------------------|---------------------------------------------------|----------------------------------------------|
| Programme 1: Governance (Leadership) and Administration | 87 040                     | 59 445                         | 355                           | 68,30%                                            | 793                                          |
| Programme 2: Parliamentary Service Support              | 21 666                     | 18 345                         | -                             | 84,67%                                            | 834                                          |
| Programme 3: Public Engagement                          | 15 981                     | 12 887                         | -                             | 80,64%                                            | 991                                          |
| Programme 4: Members Support                            | 61 761                     | 2 700                          | -                             | 4,37%                                             | 900                                          |
| <b>Total</b>                                            | <b>186 448</b>             | <b>93 377</b>                  | <b>355</b>                    | <b>50,08%</b>                                     | <b>798</b>                                   |

**Note:** This table refers to the number of employees remunerated for the period under review. This includes the Registrar of Members' Interest and employees who have exited the institution during the period.

### 2.3.2. Personnel Expenditure by Salary Band

| Salary bands                            | Personnel expenditure<br>R'000 | % of total personnel cost | Number of employees | Average personnel cost per employee<br>R'000 |
|-----------------------------------------|--------------------------------|---------------------------|---------------------|----------------------------------------------|
| Lower skilled (Band A1–B1)              | 677                            | 0,73%                     | 2                   | 339                                          |
| Skilled (Band B2–C3)                    | 40 206                         | 43,06%                    | 68                  | 591                                          |
| Highly skilled production (Band C4–C5)  | 19 317                         | 20,69%                    | 23                  | 840                                          |
| Highly skilled supervision (Band D1–D3) | 20 366                         | 21,81%                    | 18                  | 1 131                                        |
| Senior management (Band D4–E2)          | 12 811                         | 13,72%                    | 6                   | 2 135                                        |
| <b>Total</b>                            | <b>93 377</b>                  | <b>100,00%</b>            | <b>117</b>          | <b>798</b>                                   |

**Note:** The personnel expenditure in tables 2.3.1. and 2.3.2. may differ due to different groupings and rounding of figures.

### 2.3.3. Personnel Expenditure by Population Group

| Demographic profile | Number of employees | Personnel cost by race<br>R'000 | % of total personnel cost |
|---------------------|---------------------|---------------------------------|---------------------------|
| African             | 32                  | 20 014                          | 21,43%                    |
| Indian              | 7                   | 5 668                           | 6,07%                     |
| Coloured            | 62                  | 51 739                          | 55,41%                    |
| White               | 16                  | 15 956                          | 17,09%                    |
| <b>Total</b>        | <b>117</b>          | <b>93 377</b>                   | <b>100,00%</b>            |

### 2.3.4. Personnel Expenditure by Gender

| Demographic profile | Number of employees | Personnel cost by gender<br>R'000 | % of total personnel cost |
|---------------------|---------------------|-----------------------------------|---------------------------|
| Male                | 55                  | 46 350                            | 49,64%                    |
| Female              | 62                  | 47 027                            | 50,36%                    |
| <b>Total</b>        | <b>117</b>          | <b>93 377</b>                     | <b>100,00%</b>            |

The following tables provide a summary per programme and salary bands as a percentage of total personnel cost. The tables further reflect the expenditure as a result of salaries, overtime, homeowners' allowance and medical assistance.

These tables exclude interns and expenses such as pension contributions.

### 2.3.5. Salaries, Overtime, Homeowner's Allowance and Medical Aid by Programme

| Programme    | Salaries      |                                                 | Overtime |                                   | Homeowner's allowance |                              | Medical assistance |                                             |
|--------------|---------------|-------------------------------------------------|----------|-----------------------------------|-----------------------|------------------------------|--------------------|---------------------------------------------|
|              | Amount        | Salaries as a % of personnel cost per programme | Amount   | Overtime as a % of personnel cost | Amount                | HOA as a % of personnel cost | Amount             | Medical assistance as a % of personnel cost |
|              | R'000         |                                                 | R'000    |                                   | R'000                 |                              | R'000              |                                             |
| Programme 1  | 42 940        | 45,99%                                          | -        | -                                 | 2 759                 | 2,95%                        | 343                | 0,37%                                       |
| Programme 2  | 12 992        | 13,91%                                          | -        | -                                 | 1 459                 | 1,56%                        | 185                | 0,20%                                       |
| Programme 3  | 9 102         | 9,75%                                           | -        | -                                 | 677                   | 0,72%                        | 123                | 0,13%                                       |
| Programme 4  | 1 927         | 2,06%                                           | -        | -                                 | 248                   | 0,27%                        | 24                 | 0,03%                                       |
| <b>Total</b> | <b>66 961</b> | <b>71,71%</b>                                   | <b>-</b> | <b>-</b>                          | <b>5 143</b>          | <b>5,51%</b>                 | <b>675</b>         | <b>0,72%</b>                                |

### 2.3.6. Salaries, Overtime, Homeowner's Allowance and Medical Aid by Salary Band

| Programme                               | Salaries      |                                                 | Overtime |                                   | Homeowner's allowance |                              | Medical assistance |                                             |
|-----------------------------------------|---------------|-------------------------------------------------|----------|-----------------------------------|-----------------------|------------------------------|--------------------|---------------------------------------------|
|                                         | Amount        | Salaries as a % of personnel cost per programme | Amount   | Overtime as a % of personnel cost | Amount                | HOA as a % of personnel cost | Amount             | Medical assistance as a % of personnel cost |
|                                         | R'000         |                                                 | R'000    |                                   | R'000                 |                              | R'000              |                                             |
| Lower skilled (Band A1–B1)              | 383           | 0,41%                                           | -        | -                                 | 140                   | 0,15%                        | -                  | -                                           |
| Skilled (Band B2–C3)                    | 28 942        | 30,99%                                          | -        | -                                 | 3 655                 | 3,91%                        | 328                | 0,35%                                       |
| Highly skilled production (Band C4–5)   | 14 222        | 15,23%                                          | -        | -                                 | 1 348                 | 1,44%                        | 200                | 0,21%                                       |
| Highly skilled supervision (Band D1–D3) | 14 103        | 15,10%                                          | -        | -                                 | -                     | -                            | 90                 | 0,10%                                       |
| Senior management (Band D4–E2)          | 9 311         | 9,97%                                           | -        | -                                 | -                     | -                            | 57                 | 0,06%                                       |
| <b>Total</b>                            | <b>66 961</b> | <b>71,71%</b>                                   | <b>-</b> | <b>-</b>                          | <b>5 143</b>          | <b>5,51%</b>                 | <b>675</b>         | <b>0,72%</b>                                |

**Note:** Figures are inclusive of the Registrar of Members' Interest.

## 2.4. Employment and Vacancies as at 31 March 2025

A well-structured, adequately staffed institution is vital to the efficient functioning of a legislature. Within WCPP, the ability to deliver on core mandates — including lawmaking, oversight, and public engagement — depends on the availability of skilled personnel across procedural, research, legal, and administrative domains. Monitoring employment levels and vacancy trends provides critical insight into the institution's operational readiness, capacity constraints, and workforce planning needs. This section reflects on the staff complement during the reporting period, highlighting areas of stability and pressure in relation to the organisational structure.

The following tables summarise the number of posts (funded and unfunded) on the establishment, the number of employees and the vacancy rates.

The information is presented in terms of two key variables, namely programme (Table 5.1) and salary band (Table 5.2).

### 2.4.1. Employment and Vacancies by Programme

| Programme    | Number of posts on the approved establishment | Number of posts filled | Vacancy rate | Number of employees additional to the establishment |
|--------------|-----------------------------------------------|------------------------|--------------|-----------------------------------------------------|
| Programme 1  | 74                                            | 66                     | 10,81%       | -                                                   |
| Programme 2  | 23                                            | 22                     | 4,35%        | -                                                   |
| Programme 3  | 18                                            | 16                     | 11,11%       | -                                                   |
| Programme 4  | 3                                             | 3                      | -            | -                                                   |
| <b>Total</b> | <b>118</b>                                    | <b>107</b>             | <b>9,32%</b> | <b>-</b>                                            |

**Note:** Figures are inclusive of the Registrar of Members' Interest.

### 2.4.2. Employment and Vacancies by Salary Band

| Salary band                             | Number of posts on the approved establishment | Number of posts filled | Vacancy rate | Number of employees additional to the establishment |
|-----------------------------------------|-----------------------------------------------|------------------------|--------------|-----------------------------------------------------|
| Lower skilled (Band A1–B1)              | 2                                             | 2                      | -            | -                                                   |
| Skilled (Band B2–C3)                    | 67                                            | 60                     | 10,45%       | -                                                   |
| Highly skilled production (Band C4–5)   | 25                                            | 22                     | 12,00%       | -                                                   |
| Highly skilled supervision (Band D1–D3) | 18                                            | 17                     | 5,26%        | -                                                   |
| Senior management (Band D4–E2)          | 6                                             | 6                      | -            | -                                                   |
| <b>Total</b>                            | <b>118</b>                                    | <b>107</b>             | <b>9,32%</b> | <b>-</b>                                            |

**Note:** Figures are inclusive of the Registrar of Members' Interest.



## 2.5. Job Evaluation for the Period 1 April 2024 to 31 March 2025

Job evaluation plays a critical role in ensuring that organisational structures within legislatures remain fit-for-purpose, equitable, and strategically aligned. In the context of WCPP, it enables the institution to assess whether roles are appropriately graded in line with complexity, responsibility, and contribution to parliamentary functions. A robust job evaluation process supports institutional integrity, internal parity, and sound workforce planning — particularly as roles evolve in response to strategic reforms and service delivery expectations.

The WCPP has adopted the Paterson model of job grading. These refer to posts and not individual employees.

## 2.6. Employment Changes for the Period 1 April 2024 to 31 March 2025

Staff movements within a legislature — whether through appointments, terminations, or transfers — directly influence institutional continuity, institutional memory, and the pace of strategic implementation. At WCPP, tracking employment changes allows the institution to assess the effectiveness of its recruitment and retention strategies, manage transition risks, and ensure that operational capacity remains responsive to programme needs.

This section provides information on changes in employment during the financial year. Turnover rates provide an indication of trends in the employment profile of the WCPP.

The following tables provide a summary of turnover rates by salary band.

### 2.6.1. Annual Turnover Rates by Salary Band

| Salary band                             | Number of employees per band as at 1 April 2024 | *Appointments and transfers into the WCPP |          | Terminations and transfers out of the WCPP | Turnover rate |
|-----------------------------------------|-------------------------------------------------|-------------------------------------------|----------|--------------------------------------------|---------------|
|                                         |                                                 | Internal                                  | External |                                            |               |
| Lower skilled (Band A1–B1)              | 2                                               | -                                         | -        | -                                          | -             |
| Skilled (Band B2–C3)                    | 62                                              | 5                                         | 6        | 11                                         | 17,74%        |
| Highly skilled production (Band C4–C5)  | 18                                              | 2                                         | 2        | 1                                          | 5,56%         |
| Highly skilled Supervision (Band D1–D3) | 17                                              | 2                                         | 1        | 3                                          | 16,66%        |
| Senior management (Band D4–E2)          | 6                                               | -                                         | -        | 1                                          | 20,00%        |
| <b>Total</b>                            | <b>105</b>                                      | <b>9</b>                                  | <b>9</b> | <b>16</b>                                  | <b>15,24%</b> |

**Note:** Terminations only include positions that are part of the establishment complement.

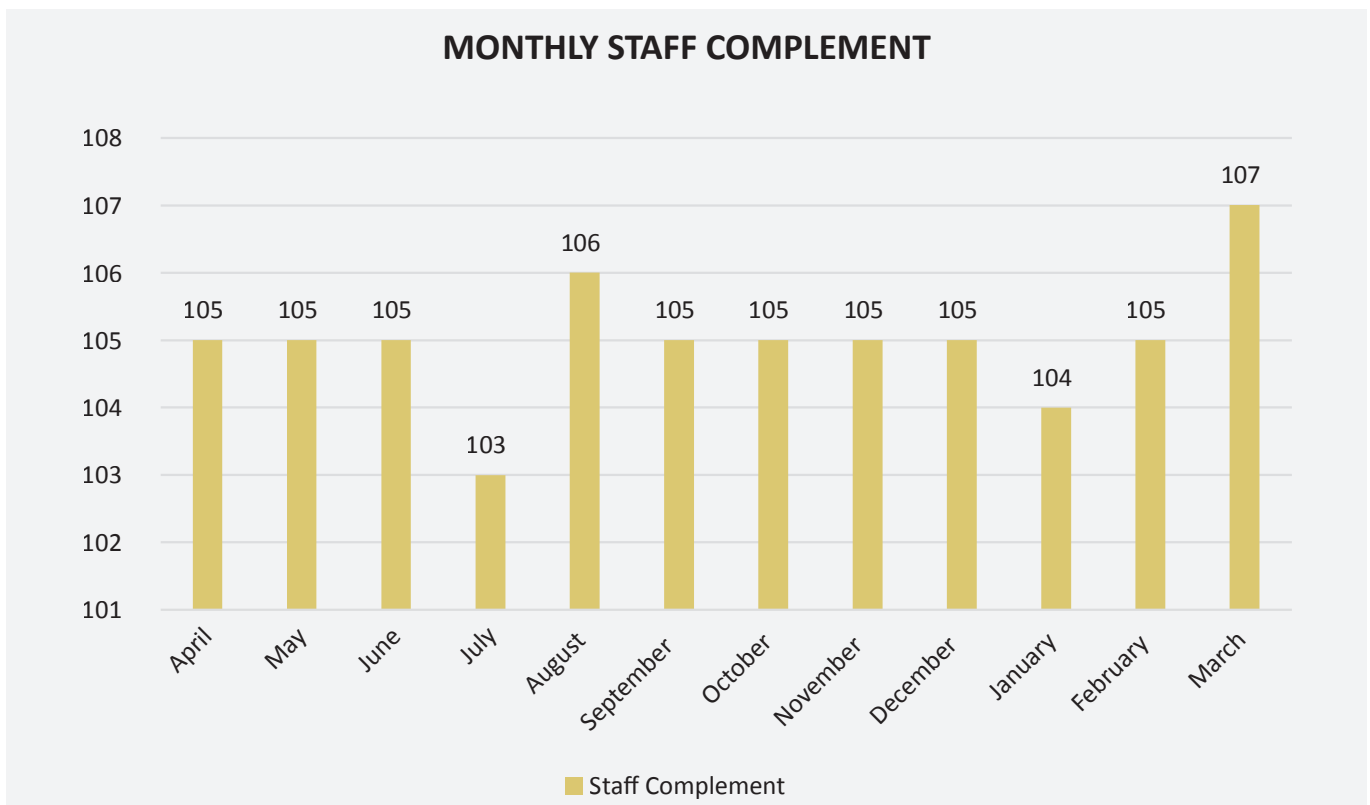
### 2.6.2. WCPP Appointment and Resignation Trends over the Past 5-Years

| Item description | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|------------------|---------|---------|---------|---------|---------|
| Appointments     | 6       | 12      | 16      | 8       | 18      |
| Resignations     | -       | 5       | 13      | 8       | 3*      |
| Ratio            | 6:0     | 2.4:1   | 1.23:1  | 1.87:1  | 6:1     |

**Note:** \*This excludes all other exits e.g. contract expiring and retirements.

The staff complement of the WCPP increased during this financial year (see employee movement and stability graph).

During the period under review there were eighteen appointments and three exits.



**Note:** Figures inclusive of the Registrar of Members' Interests.

### 2.6.3. Annual Turnover Rates by Critical Occupation

None.

#### 2.6.4. Reasons for Staff Turnover at WCPP

| Termination type                                                                                         | Number    | Percentage of total |
|----------------------------------------------------------------------------------------------------------|-----------|---------------------|
| Resignation                                                                                              | 3         | 18,75%              |
| End of contract                                                                                          | 12        | 75,00%              |
| Dismissal – operational reasons                                                                          | -         | -                   |
| Dismissal – misconduct                                                                                   | -         | -                   |
| Discharged due to ill-health                                                                             | -         | -                   |
| Retirement                                                                                               | 1         | 6,25%               |
| Death in service                                                                                         | -         | -                   |
| Transfers to other public service departments                                                            | -         | -                   |
| <b>Total</b>                                                                                             | <b>16</b> | <b>100,00%</b>      |
| Total number of employees who exited as a % of the total employment (using 1 April 2024 as the baseline) | 15,23%    |                     |

#### 2.6.5. Promotions

The WCPP policies do not make provision for promotions.

### 2.7. Employment Equity for the Period 1 April 2024 to 31 March 2025

Advancing employment equity is central to building a representative, inclusive, and values-driven legislative institution. For WCPP, this means not only complying with legislative requirements but also actively working to transform its workforce profile in a way that reflects the diversity of the Western Cape. Employment equity within the legislative environment supports credibility, legitimacy, and broader public trust — particularly in a context where democratic institutions must model the principles they uphold.

The section below presents an overview of the employment equity performance, highlighting demographic representation and progress towards transformation targets.

**2.7.1. Total Number of Employees (including Employees with Disabilities) in each of the following Occupational Bands as at 31 March 2025**

| Occupational Bands                                                                                                    | Male     |           |          |          | Female    |           |          |          | Total      |
|-----------------------------------------------------------------------------------------------------------------------|----------|-----------|----------|----------|-----------|-----------|----------|----------|------------|
|                                                                                                                       | African  | Coloured  | Indian   | White    | African   | Coloured  | Indian   | White    |            |
| Senior management (Bands D4–E2)                                                                                       | 1        | 1         | -        | -        | -         | 2         | -        | 1        | 5          |
| Management and professionally qualified (Band D1–D3)                                                                  | 2        | 5         | 1        | 3        | 1         | 1         | 1        | -        | 14         |
| Experienced specialists and middle management (Band C4–C5)                                                            | 2        | 4         | 2        | 3        | 1         | 6         | -        | 3        | 21         |
| Skilled technical and academically qualified workers, junior management, supervisors (Bands B2–C3)                    | 4        | 14        | 1        | 1        | 14        | 21        | -        | 1        | 56         |
| Semi-skilled and discretionary decision-making (Band A1–B1)                                                           | -        | 2         | -        | -        | -         | -         | -        | -        | 2          |
| <b>Total</b>                                                                                                          | <b>9</b> | <b>26</b> | <b>4</b> | <b>7</b> | <b>16</b> | <b>30</b> | <b>1</b> | <b>5</b> | <b>98</b>  |
| Contract employees (non-permanent employees)                                                                          | -        | 2         | 1        | 2        | 1         | 1         | -        | 2        | 9          |
| <b>Grand total</b>                                                                                                    | <b>9</b> | <b>28</b> | <b>5</b> | <b>9</b> | <b>17</b> | <b>31</b> | <b>1</b> | <b>7</b> | <b>107</b> |
| People with disabilities included in the statistics above: Experienced specialist and middle management (Band C4- C5) | -        | -         | -        | 1        | -         | -         | -        | 1        | 2          |
| People with disabilities included in the statistics above: Contract employees (non-permanent employees)               | -        | -         | -        | -        | -         | -         | -        | -        | -          |

**Note:** The role of Registrar of Members' Interest is not assigned a grade and is accordingly not reflected in the above table.

### 2.7.2. Recruitment

| Occupational Bands                      | Male     |          |          |          | Female   |          |          |          | Total     |
|-----------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
|                                         | African  | Coloured | Indian   | White    | African  | Coloured | Indian   | White    |           |
| Senior management (Band D4–E2)          | -        | -        | -        | -        | -        | -        | -        | -        | -         |
| Highly skilled supervision (Band D1–D3) | 1        | -        | -        | -        | -        | -        | -        | -        | 1         |
| Highly skilled production (Band C4–C5)  | -        | -        | -        | 1        | -        | 1        | -        | 1        | 3         |
| Skilled (Band B2–C3)                    | -        | 2        | -        | -        | -        | 1        | -        | -        | 3         |
| Lower skilled (Band A1–B1)              | -        | -        | -        | -        | -        | -        | -        | -        | -         |
| Fixed-term employees                    | -        | 3        | 1        | 1        | 1        | 2        | -        | 3        | 11        |
| <b>Total</b>                            | <b>1</b> | <b>5</b> | <b>1</b> | <b>2</b> | <b>1</b> | <b>4</b> | <b>-</b> | <b>4</b> | <b>18</b> |
| Employees with disabilities             | -        | -        | -        | -        | -        | -        | -        | -        | -         |

### 2.7.3. Terminations

| Occupational Bands                                                                                                | Male     |          |          |          | Female   |          |          |          | Total     |
|-------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
|                                                                                                                   | African  | Coloured | Indian   | White    | African  | Coloured | Indian   | White    |           |
| Senior management                                                                                                 | -        | -        | -        | -        | -        | -        | -        | -        | -         |
| Professionally qualified and experienced specialists and mid-management                                           | -        | 1        | -        | -        | -        | 1        | -        | -        | 2         |
| Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents | -        | -        | -        | -        | 2        | -        | -        | -        | 2         |
| Semi-skilled and discretionary decision-making                                                                    | -        | -        | -        | -        | -        | -        | -        | -        | -         |
| Fixed term employees                                                                                              | 2        | 3        | 1        | 1        | 1        | 2        | -        | 2        | 12        |
| <b>Total</b>                                                                                                      | <b>2</b> | <b>4</b> | <b>1</b> | <b>1</b> | <b>3</b> | <b>3</b> | <b>-</b> | <b>2</b> | <b>16</b> |
| Employees with disabilities                                                                                       | -        | -        | -        | -        | -        | -        | -        | -        | -         |

### 2.7.4. Disciplinary Action

| Disciplinary action | Male    |          |        |       | Female  |          |        |       | Total |
|---------------------|---------|----------|--------|-------|---------|----------|--------|-------|-------|
|                     | African | Coloured | Indian | White | African | Coloured | Indian | White |       |
|                     | -       | 1        | -      | -     | -       | -        | -      | 1     |       |

## 2.8. Skills Development for the Period 1 April 2024 to 31 March 2025

In a rapidly evolving governance and policy environment, continuous learning is essential to maintaining the relevance, agility, and effectiveness of a legislature. WCPP views investment in staff development as a strategic imperative — not only to strengthen internal capability but to enable the institution to meet the demands of complex oversight, procedural, and public participation functions.

Skills development at WCPP is directly linked to its ability to deliver a modern, high-performing legislature that is equipped for complexity and innovation. Through structured learning opportunities, the institution aims to build a future-ready workforce, address capability gaps, and empower staff to adapt to changing institutional demands. Skills development is not peripheral—it is central to WCPP’s strategy for achieving excellence in service of its constitutional mandate.

This section outlines the WCPPs identification of training needs, an overview of training initiatives undertaken during the year under review, including participation trends, support for formal education, and demographic analysis of training recipients. It reflects WCPP’s commitment to cultivating a high-performance culture through targeted learning and capacity-building programmes.

### 2.8.1. Study Assistance Provided for Formal Education

| Occupational categories                              | Male    |          |        |       | Female  |          |        |       | Total    |
|------------------------------------------------------|---------|----------|--------|-------|---------|----------|--------|-------|----------|
|                                                      | African | Coloured | Indian | White | African | Coloured | Indian | White |          |
| Legislators, senior officials and managers (D1 – E2) | 1       | -        | -      | -     | -       | -        | -      | -     | 1        |
| Professionals (C4 – C5)                              | -       | -        | -      | -     | -       | -        | -      | -     | -        |
| Technicians and associate professionals (C1 – C3)    | -       | 1        | -      | -     | -       | -        | -      | -     | 1        |
| Clerks (B2 – B4)                                     | -       | 1        | -      | -     | -       | 1        | -      | -     | 2        |
| Service workers (A1 – B1)                            | -       | -        | -      | -     | -       | -        | -      | -     | -        |
| <b>Total</b>                                         |         |          |        |       |         |          |        |       | <b>4</b> |
| Employees with disabilities                          | -       | -        | -      | -     | -       | -        | -      | -     | -        |

### 2.8.2. Skills Development and Capacity Building Trends for 5-Years

| Summary of interventions                    | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---------------------------------------------|---------|---------|---------|---------|---------|
| Skills development (training interventions) | 84      | 120     | 158     | 25      | 99      |
| Study assistance (number of employees)      | 9       | 8       | 4       | 8       | 4       |
| Internships                                 | -       | -       | 5       | 4       | -       |

### 2.8.3. Training Needs Identified

| Occupational categories                              | Gender        | Training needs identified | Total      |
|------------------------------------------------------|---------------|---------------------------|------------|
| Legislators, senior officials and managers (D1 – E2) | Female        | 11                        | 24         |
|                                                      | Male          | 13                        |            |
| Technicians and associate professionals (C4 – C5)    | Female        | 25                        | 49         |
|                                                      | Male          | 24                        |            |
| Administrative workers and clerks (B2 – C3)          | Female        | 73                        | 119        |
|                                                      | Male          | 46                        |            |
| Service workers (A1 – B1)                            | Female        | -                         | 5          |
|                                                      | Male          | 5                         |            |
| <b>Subtotal</b>                                      | <b>Female</b> | <b>109</b>                | <b>197</b> |
|                                                      | <b>Male</b>   | <b>88</b>                 |            |
| <b>Total</b>                                         |               |                           |            |

### 2.8.4. Training Provided

| Occupational categories                                  | Gender        | Number of employees as at 31 March 2024 | Skills programmes (including bursaries) and other short course | Total      |
|----------------------------------------------------------|---------------|-----------------------------------------|----------------------------------------------------------------|------------|
| Legislators, senior officials and managers (1) (D1 – E2) | Female        | 7                                       | 46                                                             | 116        |
|                                                          | Male          | 12                                      | 70                                                             |            |
| Professionals (2) (C4 – C5)                              | Female        | 8                                       | 43                                                             | 105        |
|                                                          | Male          | 10                                      | 62                                                             |            |
| Technicians and associate professionals (3) (C1 – C3)    | Female        | 24                                      | 123                                                            | 222        |
|                                                          | Male          | 14                                      | 99                                                             |            |
| Clerks (4) (B2 – B4)                                     | Female        | 14                                      | 73                                                             | 93         |
|                                                          | Male          | 5                                       | 20                                                             |            |
| Service workers (5) (A1 – B1)                            | Female        | -                                       | -                                                              | 15         |
|                                                          | Male          | 2                                       | 15                                                             |            |
| <b>Subtotal</b>                                          | <b>Female</b> | <b>53</b>                               | <b>285</b>                                                     | <b>551</b> |
|                                                          | <b>Male</b>   | <b>43</b>                               | <b>266</b>                                                     |            |
| <b>Total</b>                                             |               |                                         |                                                                |            |
| Interns                                                  | Female        | 3                                       | -                                                              | -          |
|                                                          | Male          | 1                                       | -                                                              | -          |

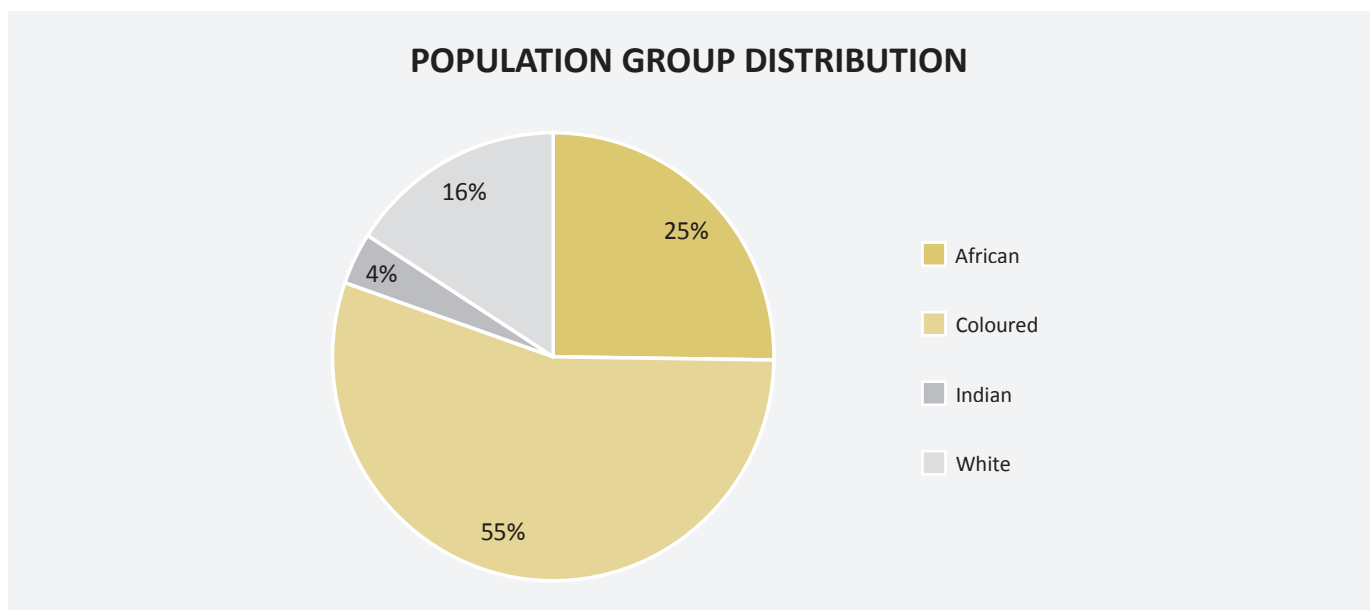
**Note:** This figure excludes the Registrar of Members' Interests.

### 2.8.5. Training Recipients

| Occupational categories                              | Male    |          |        |       | Female  |          |        |       | Total     |
|------------------------------------------------------|---------|----------|--------|-------|---------|----------|--------|-------|-----------|
|                                                      | African | Coloured | Indian | White | African | Coloured | Indian | White |           |
| Legislators, senior officials and managers (D1 – E2) | 3       | 8        | 1      | 2     | 2       | 3        | 1      | 1     | 21        |
| Professionals (C4 – C5)                              | 2       | 4        | 2      | 2     | 1       | 6        | -      | 3     | 20        |
| Technicians and associate professionals (C1 – C3)    | 2       | 10       | 1      | 2     | 5       | 16       | -      | 1     | 37        |
| Clerks (B2 – B4)                                     | 1       | 4        | -      | -     | 10      | 4        | -      | -     | 19        |
| Service workers (A1 – B1)                            | -       | 2        | -      | -     | -       | -        | -      | -     | 2         |
| <b>Total</b>                                         |         |          |        |       |         |          |        |       | <b>99</b> |
| Interns                                              | -       | -        | -      | -     | -       | -        | -      | -     | 0         |
| Employees with disabilities                          | -       | -        | -      | 1     | -       | -        | -      | 1     | 2         |

**Note:** This refers to individuals who attended training. Internal training programmes are also included.

### 2.8.6. Population Group Distribution as at 31 March 2025



**Note:** Figures inclusive of the Registrar of Members' Interests.



| Demographic description | Employees as at 31 March 2025 | WCPP   | Western Cape* |
|-------------------------|-------------------------------|--------|---------------|
| African                 | 27                            | 25,23% | 39.50%        |
| Coloured                | 59                            | 55,14% | 43.80%        |
| White                   | 17                            | 15,89% | 15.90%        |
| Indian                  | 4                             | 3,74%  | 0.80%         |
| Total                   | 107                           | 100%   | 100%          |

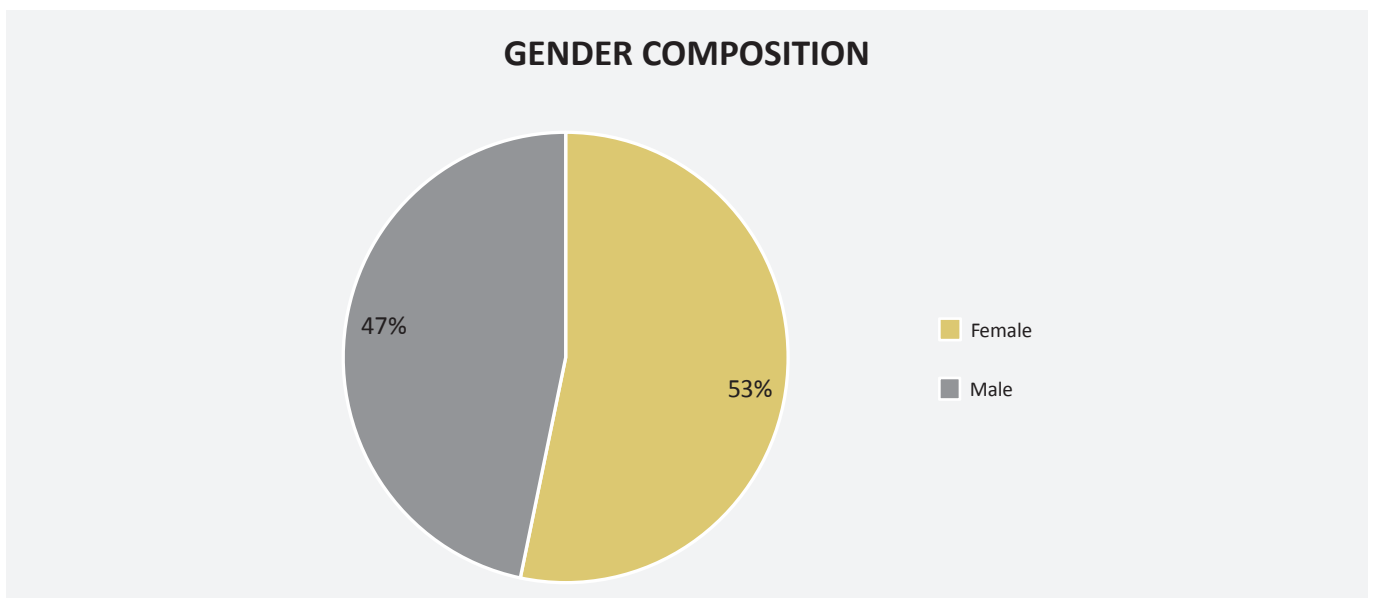
**Note:** \*Economically active population, Statistics SA.

#### 2.8.7. Demographic Representation Trend for the Past 5-Years

| Demographic description | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|-------------------------|---------|---------|---------|---------|---------|
| Coloured                | 56,86%  | 56,07%  | 52,78%  | 53,33%  | 55,14%  |
| African                 | 24,51%  | 25,23%  | 27,78%  | 26,67%  | 25,23%  |
| White                   | 13,73%  | 14,95%  | 13,89%  | 15,24%  | 15,89%  |
| Indian                  | 4,90%   | 3,74%   | 5,55%   | 4,76%   | 3,74%   |

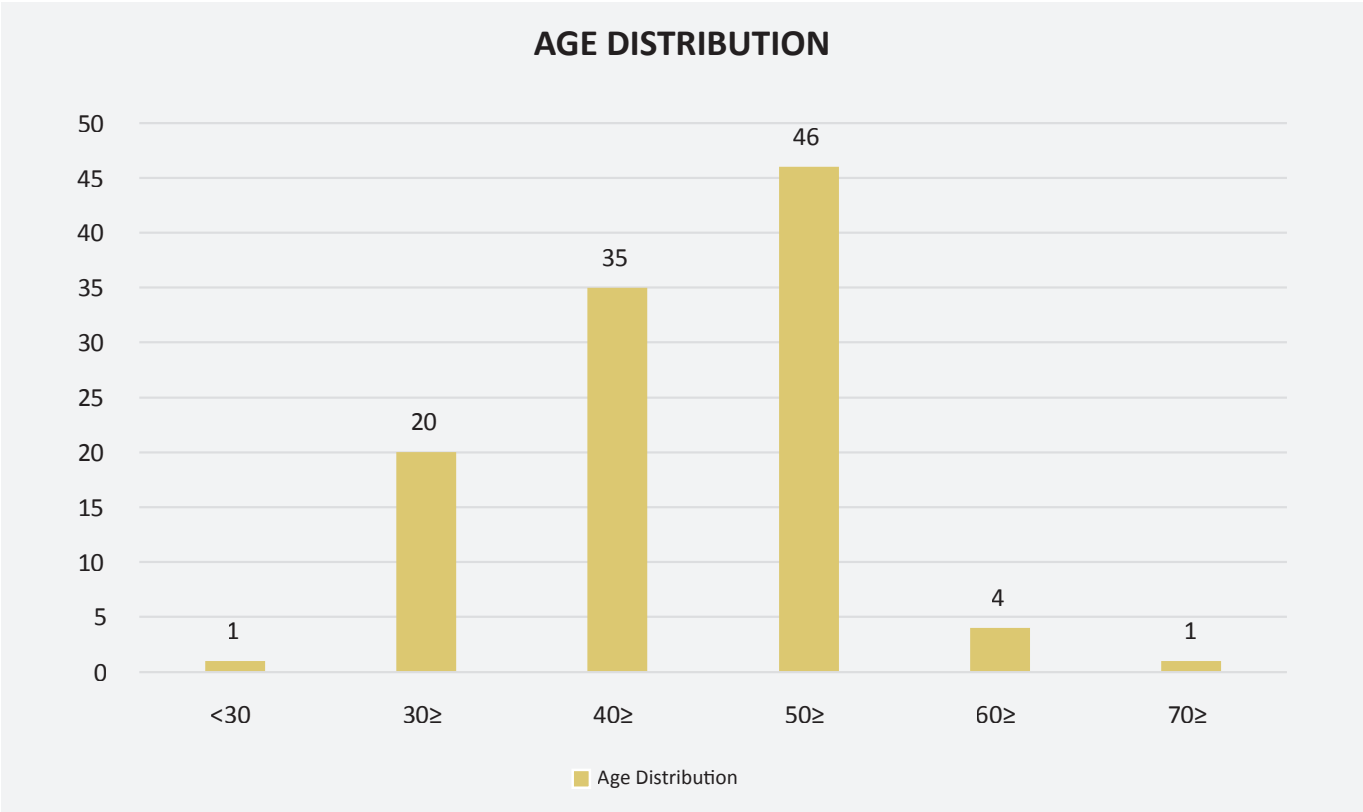
#### 2.8.8. Gender Composition as at 31 March 2025

As at 31 March 2025, 46,73% of the WCPP employees are male and 53,27% are female.



**Note:** Figures inclusive of the Registrar of Members' Interests.

2.8.9. Age Distribution as at 31 March 2025



**Note:** Figures inclusive of the Registrar of Members’ Interests.

2.9. Performance Rewards for the Period 1 April 2024 to 31 March 2025

At the WCPP, performance rewards serve as a strategic lever for reinforcing accountability, excellence, and professional pride within the institution. In a context where public trust hinges on the quality and responsiveness of legislative support, incentivising high performance is not merely a human resources function—it is a governance imperative. The ability to attract, retain and motivate top-tier talent depends on a credible, transparent rewards system that is directly linked to measurable outcomes and institutional impact.

In alignment with its objective to foster a performance-driven institutional culture, the WCPP implemented a structured reward mechanism during the reporting period. These rewards aim to recognise individual contribution. In 2024/25, performance rewards were administered through one key instrument: pay progression.

The information below is presented as population group, gender, disability and salary bands. Note that these rewards have been granted in respect of performance during the 2023/24 financial year.

### 2.9.1. Pay Progression

Eighty-two employees received a 1% pay progression after having achieved a performance rating of at least 60%.

Note that employees on probation, employees who have not completed a full performance cycle, underperformers and those who are remunerated outside of their salary level, do not qualify for pay progression.

| Salary bands                               | Number of employees<br>(1 April 2024) | Number of beneficiaries | Africans |           | Coloured  |           | Indian   |          | White    |          |
|--------------------------------------------|---------------------------------------|-------------------------|----------|-----------|-----------|-----------|----------|----------|----------|----------|
|                                            |                                       |                         | Male     | Female    | Male      | Female    | Male     | Female   | Male     | Female   |
| Lower skilled (Band B1)                    | 2                                     | 1                       | -        | -         | 1         | -         | -        | -        | -        | -        |
| Skilled (Band B2- C3)                      | 62                                    | 49                      | 3        | 13        | 9         | 19        | 1        | -        | 2        | 2        |
| Highly skilled production<br>(Band C4–5)   | 18                                    | 17                      | 2        | 1         | 4         | 4         | 2        | -        | 2        | 2        |
| Highly skilled supervision<br>(Band D1–D3) | 16                                    | 10                      | 1        | 1         | 3         | 1         | 1        | 1        | 2        | -        |
| Senior Management (Band D4–E2)             | 6                                     | 5                       | -        | -         | 2         | 2         | -        | -        | -        | 1        |
| <b>Total</b>                               | <b>104</b>                            | <b>82</b>               | <b>6</b> | <b>15</b> | <b>19</b> | <b>26</b> | <b>4</b> | <b>1</b> | <b>6</b> | <b>5</b> |

### 2.9.2. Performance Bonuses

In accordance with the agreement that was reached with the National Education Health and Allied Workers Union (NEHAWU) to suspend performance bonuses, there were no performance bonuses paid in the 2024/25 financial year.

## 2.10. Foreign Workers for the Period 1 April 2024 to 31 March 2025

This section outlines the employment of foreign national during the reporting period, including distribution by salary band and occupation.

### 2.10.1. Foreign workers by Salary Band

No foreign workers were appointed.

### 2.10.2. Foreign Workers by Major Occupation

No foreign workers were appointed.

## 2.11. Leave Utilisation for the Period 1 April 2024 to 31 March 2025

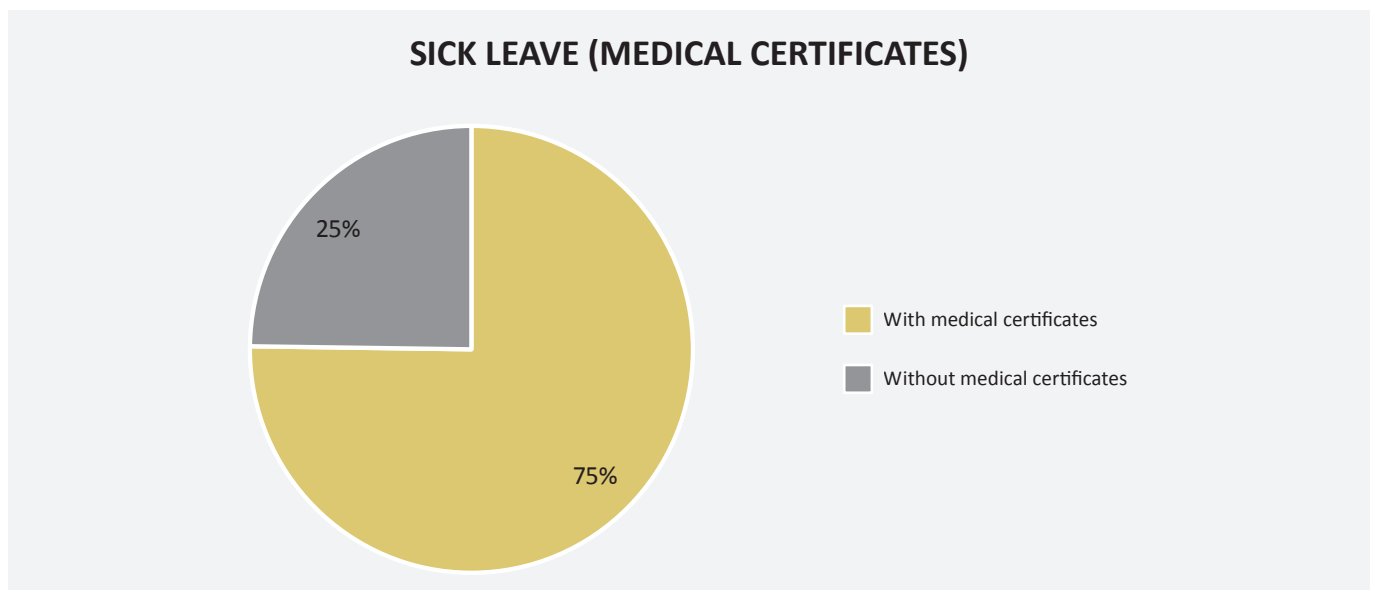
Leave utilisation patterns at the WCPP provide key insights into organisational well-being, workforce stability, and the sustainability of service delivery. In a high-pressure legislative environment, effective leave management is essential not only to protect employee health but also to maintain uninterrupted parliamentary operations. Monitoring leave trends allows the WCPP to anticipate capacity risks, strengthen its human capital planning, and uphold its duty of care toward staff.

The following tables indicate the use of sick leave, with an estimated cost. The use of annual leave utilisation and payouts are also provided.

### 2.11.1. Sick Leave

| Salary band                             | Total qualifying employees | Total days | % of days with medical certification | Number of employees using sick leave | % of total employees per band using sick leave | Average days per employee* | Estimated cost<br>R'000 |
|-----------------------------------------|----------------------------|------------|--------------------------------------|--------------------------------------|------------------------------------------------|----------------------------|-------------------------|
| Lower skilled (Band A1–B1)              | 2                          | 12         | 75,00%                               | 2                                    | 100,00%                                        | 1                          | 677                     |
| Skilled (Band B2–C3)                    | 58                         | 309,5      | 75,76%                               | 39                                   | 67,24%                                         | 5,3                        | 38 232                  |
| Highly skilled production (Band C4–5)   | 22                         | 97         | 65,98%                               | 13                                   | 59,09%                                         | 4,4                        | 19 316                  |
| Highly skilled supervision (Band D1–D3) | 16                         | 64         | 87,50%                               | 10                                   | 62,50%                                         | 4                          | 20 170                  |
| Senior management (Band D4–E2)          | 5                          | 16         | 81,25%                               | 3                                    | 60,00%                                         | 3,2                        | 10 413                  |
| Fixed-term employees                    | 12                         | 6          | 50,00%                               | 3                                    | 21,43%                                         | 0,43                       | 5 612                   |

**Note:** \*Refers to all employees remunerated for the period, excluding the Registrar of Member's Interests.



#### 2.11.2. Disability Leave - Temporary and Permanent

No employee was granted disability leave.

#### 2.11.3. Employees Granted Additional Sick Leave

No employee was granted additional sick leave.

#### 2.11.4. Annual Leave

| Salary bands                            | Total days taken | Average per employee |
|-----------------------------------------|------------------|----------------------|
| Lower skilled (Band A1–B1)              | 55               | 27,5                 |
| Skilled (Band B2–C3)                    | 1 492            | 22                   |
| Highly skilled production (Band C4–C5)  | 569,5            | 25                   |
| Highly skilled supervision (Band D1–D3) | 403              | 22                   |
| Senior management (Band D4–E2)          | 152              | 30                   |
| <b>Total</b>                            | <b>2 671,5</b>   | <b>23</b>            |

#### 2.11.5. Capped Leave

No capped leave was utilised during this period.

#### 2.11.6. Leave Payouts upon Termination of Employment

| Band                                    | Total number of employees | Total costs<br>R'000 | Average cost per employee<br>R'000 |
|-----------------------------------------|---------------------------|----------------------|------------------------------------|
| Lower skilled (Band A1–B1)              | -                         | -                    | -                                  |
| Skilled (Band B2–C3)                    | 5                         | R175,948.46          | R35 189. 69                        |
| Highly skilled production (Band C4–5)   | 4                         | R168,528.71          | R42 132.18                         |
| Highly skilled supervision (Band D1–D3) | 1                         | R20,705.37           | R20 705. 37                        |
| Senior management (Band D4–E2)          | -                         | -                    | -                                  |
| <b>Total</b>                            | <b>10</b>                 | <b>R365,182.54</b>   | <b>R36 518. 25</b>                 |
| Interns                                 | 7                         | R17,961.04           | -                                  |

**2.12. Wellness Promotion Programmes for the Period 1 April 2024 to 31 March 2025**

The WCPP recognises that a healthy workforce is essential to the effective functioning of the institution. Its wellness promotion programmes form part of a proactive strategy to support employee resilience, mental health, and overall productivity in a demanding parliamentary setting. These programmes go beyond compliance—they reflect the WCPP’s values-driven approach to people management and its investment in long-term institutional performance.

Health and well-being remained an organisational priority during 2024/2025. With soaring inflation, a well-being crisis, and the line between work and life forever blurred, people are now deeply invested in their health and well-being. To this end, several initiatives were implemented for staff during the period under review, including information campaigns on topic such as financial, physical and mental well-being, a wellness day and physical health checks.

**2.13. Labour Relations for the Period 1 April 2024 to 31 March 2025**

Labour relations at the WCPP are a critical enabler of institutional stability, staff engagement and ethical governance. The effective management of grievances, disputes and disciplinary matters reflects the maturity of internal processes and the strength of organisational culture. In a parliamentary environment, where credibility and procedural fairness are paramount, sound labour relations uphold the WCPP’s integrity and ensure that staff conduct and institutional rules remain aligned.

This section covers the state of labour relations, including disciplinary cases, grievances and dispute management, during the financial year.

**2.13.1. Collective Agreements**

| Subject matter         | Date          |
|------------------------|---------------|
| Wage agreement 2024/25 | 6 August 2024 |

**2.13.2. Misconduct and Disciplinary Hearings Finalised**

None.

**2.13.3. Types of Misconduct addressed at Disciplinary**

None.

**2.13.4. Grievances Lodged**

There were three formal grievances lodged during the year under review.

**2.13.5. Disputes Lodged with Councils**

None.

**2.13.6. Strike Actions**

None.

### 2.13.7. Precautionary Suspensions

None.

### 2.14. Injury On Duty for the Period 1 April 2024 to 31 March 2025

The WCPP maintains a zero-tolerance approach to unsafe working conditions and remains committed to the highest standards of occupational health and safety. Injury-on-duty incidents are monitored closely as indicators of risk exposure and workplace compliance. Timely reporting and resolution of such incidents demonstrate the WCPP's accountability as an employer and its obligation to safeguard all individuals working within the precinct.

This section reports on injuries sustained by employees while performing their duties, in line with workplace safety compliance requirements.

There were no reported injuries on duty for the period.

### 2.15. Utilisation of Consultants for the Period 1 April 2024 to 31 March 2025

The use of consultants at the WCPP is governed by principles of necessity, cost-effectiveness, and strategic value-add. While internal capacity remains the primary mode of delivery, the selective appointment of external expertise allows the WCPP to access specialised skills, accelerate implementation, or bridge temporary resource gaps. Transparent reporting on consultant utilisation ensures accountability in procurement and supports the WCPP's commitment to prudent financial and operational management.

The WCPP engages consultants. This section details such appointments and expenditure trends.

#### 2.15.1. Report on Consultant Appointments using Appropriated Funds

| Project title                     | Total number of consultants that worked on the project | Preferential Points | Duration: Workdays | Contract value in Rand (R) |
|-----------------------------------|--------------------------------------------------------|---------------------|--------------------|----------------------------|
| Legal Advice                      | Department of Justice and Constitutional Development   | N/A                 | On request         | R23,296.68                 |
| Interpreting Services (Incl. SLI) | Combined Interpreting                                  | N/A (existing SLA)  | On request         | R927,975.4                 |
| Recruitment Assessment            | Work Dynamics                                          | WCPP 6.1 (no claim) | As per SLA         | R336,614.34                |
| Hansard & Transcription           | Gauteng Transcribers                                   | N/A (existing SLA)  | As per SLA         | R335,164                   |
| Recruitment Assessment            | Tower Group                                            | WCPP 6.1 (no claim) | As per SLA         | R46,000.00                 |
| <b>Total</b>                      |                                                        |                     |                    | <b>R1,669,050.42</b>       |

**Note:** In terms of the outcome of the Constitutional Court case and the amended PPPFA Regulations passed in November 2022, BEE certification is no longer an appropriate preferential points allocation method. The WCPP has its own preferential procurement policy, awarding preferential points to a combination of RDP Goals and HDI allocation scoring.

**2.15.2. Analysis of Consultant Appointments using Appropriated Funds in terms of the B-BBEE Act**

See table above.

**2.15.3. Report on Consultant Appointments using Donor Funds**

None.

**2.15.4. Analysis of Consultant Appointments using Donor Funds in terms of the B-BBEE Act**

None.

### **3. CONCLUSION**

The WCPP's reporting under Part D reflects a comprehensive view of its workforce management, institutional integrity and strategic alignment. From performance rewards to skills development and labour relations, these indicators collectively affirm the WCPP's commitment to being an employer of choice and a credible constitutional institution. The insights provided in this section will inform future workforce planning, policy refinement and the continued professionalisation of the institution.

This year's report reflects a workforce that is gradually becoming more diverse, more capable and more aligned with the evolving demands of parliamentary work. Importantly, the institution also began laying the groundwork for a more adaptive and performance-driven organisational culture. One that recognises excellence, invests in future skills and holds itself accountable.

But challenges remain. Critical vacancies and capability gaps are not just People Management concerns, they are strategic risks, especially in an institution where agility, responsiveness and institutional memory are essential for effective oversight, law-making, and public engagement. For Members, the people behind the scenes are the enablers. Every support service, research brief or operational task is powered by people and their ability to deliver depends on whether the institution recruits, retains and rewards the right talent. For staff, this is a reminder that individual growth and wellbeing matter and are a critical enabler of institutional success. For citizens, a capable, motivated parliamentary Administration is what ensures that democracy works not only in principle, but in practice.

As the WCPP enters a new strategic cycle, the people function must evolve into a true performance partner, enabling leadership, accelerating transformation and anchoring a culture of excellence and service. That means going beyond transactional HR to embed a workforce strategy that is fit-for-purpose, future-ready and deeply aligned to the WCPP's constitutional mandate. Looking ahead, we will invest in people, transform the culture and unlock the full potential of this institution.



# PART E

## FINANCIAL INFORMATION





## PART E: FINANCIAL INFORMATION

### Report of the Auditor-General to Western Cape Provincial Parliament on vote no. 2: Western Cape Provincial Parliament

#### Report on the audit of the financial statements

#### Opinion

1. I have audited the financial statements of the Western Cape Provincial Parliament set out on pages 155 to 204 which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, the cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Western Cape Provincial Parliament as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Financial Management of Parliament and Provincial Legislatures Act 10 of 2009 (FMPPLA).

#### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the legislature in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the accounting officer for the financial statements

6. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the FMPPLA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
7. In preparing the financial statements, the accounting officer is responsible for assessing the legislature's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the

going concern basis of accounting unless the appropriate governance structure either intends to liquidate the legislature or to cease operations, or has no realistic alternative but to do so.

### Responsibilities of the auditor-general for the audit of the financial statements

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 150 to 151, forms part of my auditor's report.

### Report on the audit of the annual performance report

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
11. I selected the following programmes presented in the annual performance report for the year ended 31 March 2025 for auditing. I selected programmes that measure the legislature's performance on its primary mandated functions and that are of significant national, community or public interest.

| Programme                                      | Page numbers | Purpose                                                                                                                                                                                                                                             |
|------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Programme 2:<br>Parliamentary support services | 68 to 72     | To provide enhanced professional and timely procedural and related support                                                                                                                                                                          |
| Programme 3:<br>Public engagement              | 79 to 83     | Increased engagement with international role players<br>Improved relationship building with stakeholders using various platforms, including technology<br>Enhanced processes to facilitate meaningful public involvement in the legislative process |

12. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the legislature's planning and delivery on its mandate and objectives.

13. I performed procedures to test whether:

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- there is adequate supporting evidence for the achievements reported.

14. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

15. I did not identify any material findings on the reported performance information for the selected programmes.

### Other matter

16. I draw attention to the matters below.

### Achievement of planned targets

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements.

18. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 69 to 70.

### Programme 2 - Parliamentary support services

| <i>Targets achieved: 75%</i><br><i>Budget spent: 90%</i>                                                                                                              |                                                                   |                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Key indicator not achieved                                                                                                                                            | Planned target                                                    | Reported achievement                                                                                                                                                                                                                                                                                                                                                                         |
| Sub-programme 2.3: Committee support: Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions | Improving timelines and quality of procedural and related support | <p>Not achieved.</p> <p>Quality:</p> <p>Based on the results of the Members Survey 2024/25 there was an increase in satisfaction from 2023/24 in terms of the quality of committee minutes and reports (from 83% to 94%).</p> <p>Timelines:</p> <p>However, there was a decrease in the level of satisfaction with the availability of committee minutes and reports (from 100% to 94%).</p> |

*Targets achieved: 75%*

*Budget spent: 90%*

| Key indicator not achieved                                                                                                                                           | Planned target                                                    | Reported achievement                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sub-programme 2.4: Hansard services: Improvement in administrative efficiency regarding the Western Cape Provincial Parliament's constitutionally mandated functions | Improving timelines and quality of procedural and related support | <p>Not achieved.</p> <p>Quality:</p> <p>Based on the results of the Members Survey 2024/25 there was a decline in satisfaction from 2023/24 in terms of the quality of Hansard transcripts (from 100% to 94%).</p> <p>Timelines:</p> <p>There was a sustained level of satisfaction with the timelines for publication of Hansard transcripts. This was sustained at 100% in both years.</p> |

### Report on compliance with legislation

19. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the legislature's compliance with legislation.
20. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
21. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the legislature, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
22. I did not identify any material non-compliance with the selected legislative requirements.

### Other information in the annual report

23. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
24. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.



25. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
26. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report on that fact.
27. I have nothing to report in this regard.

#### Internal control deficiencies

28. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
29. I did not identify any significant deficiencies in internal control.

#### Other reports

30. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
31. The Directorate for Priority Crime Investigation (DPCI) investigated an allegation of fraudulent subsistence and travel claims against a former member of the Western Cape Provincial Parliament which covered the period 2022 to 2025. The investigation was concluded and did not result in criminal proceedings.

Auditor-General

Cape Town

30 July 2025



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

### Auditor-general's responsibility for the audit

#### Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the legislature's compliance with selected requirements in key legislation.

#### Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the legislature's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the legislature to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a legislature to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



## Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

| Legislation                                                                | Sections or regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Finance Management of Parliament and Provincial Legislature Act 10 of 2009 | Section 7(b); 7(e); 13(b); 14(1); 14(2)(a); 14(2)(b); 14(2)(c);<br>Section 14(2)(d); 14(2)(e); 15(1); 15(2)(a); 15(2)(b);<br>Section 15(2)(c); 15(2)(d); 20(5); 21(2); 22(2); 33(2)(a);<br>Section 33(2)(b); 33(2)(e); 35(1)(a); 35(1)(b); 36(a); 41(b);<br>Section 44; 46; 52; 53(1); 53(1)(b); 53(1)(c); 56(1); 57(a);<br>Section 67(2)(a); 67(2)(b); 68(2)(a); 68(2)(b)                                                                                                                                                                                                     |
| Financial Management of Parliament Act - SCM Regulations, 2015             | Regulation 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); 6(6)(a)(v); 6.7;<br>Regulation 6(7)(a)(i); 6(7)(a)(ii); 6(8)(a)(ii); 6(8)(b)(ii);<br>Regulation 6(8)(b)(iii); 6(8)(f)(iv); 6(9)(a)(i); 6(9)(a)(ii);<br>Regulation 6(9)(a)(iii); 6(9)(a)(iv); 6(9)(a)(v); 6(11);<br>Regulation 6(11)(b); 6(11)(d)(i); 6(11)(d)(ii); 6(11)(d)(iii);<br>Regulation 6(11)(d)(iv); 6(11)(d)(v); 6(11)(d)(vi);<br>Regulation 6(11)(d)(vii); 6(11)(e)(i); 6(11)(e)(ii); 6(11)(e)(iii);<br>Regulation 7(8)(a); 7(9)(a)(vi); 7(9)(c)(i); 8; 8(1); 8(2); 9;<br>Regulation 9(1)(c); 11(2); 11(2)(c); 11(3) |
| Preferential Procurement Policy Framework Act 5 of 2000                    | Section 1; 2.1(a); 2.1(f)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Preferential Procurement Regulations, 2022                                 | Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Preferential Procurement Regulations, 2017                                 | Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.4; 6.6; 6.8;<br>Regulation 7.1; 7.2; 7.4; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2;<br>Regulation 11.1; 11.2                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Prevention and Combating of Corrupt Activities Act 12 of 2004              | Section 34(1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### GENERAL INFORMATION

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Legal form of entity</b>                          | Provincial Legislature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Nature of business and principal activities</b>   | <p>The main services offered by the Western Cape Provincial Parliament are as follows:</p> <ul style="list-style-type: none"><li>• Sustain a legislative process that produces good and just laws</li><li>• Provide support for vigorous oversight of the Executive</li><li>• Provide an enabling environment for Members to be effective</li><li>• Effective, efficient and economical management of resources</li><li>• Ensure good governance</li><li>• Effective and meaningful public participation, education and awareness.</li></ul> <p>The Administration of the Provincial Parliament, in support of this, provides an enabling environment for Members to achieve their constitutional objectives.</p> |
| <b>Speaker</b>                                       | Mitchell, D                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Deputy Speaker</b>                                | Allen, R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Secretary</b>                                     | Adams, R (until 31 March 2025)<br>Begg, R (from 1 July 2025)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Chief Financial Officer</b>                       | Petersen, NL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Director Institutional Enablement</b>             | Titus, V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Director Parliamentary Support Services</b>       | Stemele, L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Director Public Engagement</b>                    | Fouche, SIJ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Director Strategy and Institutional Oversight</b> | Goldstone, M                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Business address</b>                              | Provincial Legislature Building<br>7 Wale Street<br>CAPE TOWN<br>8001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Postal address</b>                                | PO Box 648<br>CAPE TOWN<br>8000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Bankers</b>                                       | Nedbank                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Auditors</b>                                      | Auditor-General of South Africa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## INDEX

The reports and statements set out below comprise the annual financial statements:

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## ACCOUNTING OFFICER'S RESPONSIBILITIES AND APPROVAL

The accounting officer is required by the Financial Management of Parliament and Provincial Legislators Act No. 10 of 2009, to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the legislature as at the end of the financial year and the results of its operations and cash flows for the period then ended.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the legislature and places considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the legislature and all employees are required to maintain the highest ethical standards in ensuring the legislature's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the legislature is on identifying, assessing, managing and monitoring all known forms of risk across the legislature. While operating risk cannot be fully eliminated, the legislature endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the legislature's cash flow forecast for the year to 31 March, 2026 and, in the light of this review and the current financial position, he is satisfied that the legislature has or has access to adequate resources to continue in operational existence for the foreseeable future.

The legislature is wholly dependent on the equitable share for continued funding of operations. The annual financial statements are prepared on the basis that the legislature is a going concern and that Provincial Treasury has neither the intention nor the need to liquidate or materially curtail the scale of the legislature.

The annual financial statements set out on pages 155 to 204, which have been prepared on the going concern basis, were approved by the accounting officer on 30 July 2025.



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RESSIDA BEGG

SECRETARY TO THE PROVINCIAL PARLIAMENT

## STATEMENT OF FINANCIAL POSITION

| Figures in Rand                                  | Note(s) | 2025              | 2024<br>Restated*   |
|--------------------------------------------------|---------|-------------------|---------------------|
| <b>Assets</b>                                    |         |                   |                     |
| <b>Current Assets</b>                            |         |                   |                     |
| Cash and cash equivalents                        | 3       | 19,760,025        | 14,091,968          |
| Inventories                                      | 4       | 1,604,164         | 1,553,014           |
| Receivables from non-exchange transactions       | 5       | 86,000            | 82,000              |
| Receivables from exchange transactions           | 6       | 92,316            | 186,476             |
| Prepayments                                      | 7       | 648,750           | 862,224             |
| Intangible assets                                | 10      | 1,543,220         | 1,515,668           |
|                                                  |         | <b>23,734,475</b> | <b>18,291,350</b>   |
| <b>Non-Current Assets</b>                        |         |                   |                     |
| Long term receivables from exchange transactions | 8       | 30,121            | 39,731              |
| Property, plant and equipment                    | 9       | 13,921,786        | 10,300,944          |
| Intangible assets                                | 10      | 1,840,452         | 1,871,682           |
| Heritage assets                                  | 11      | 4,588,300         | 4,588,300           |
|                                                  |         | <b>20,380,659</b> | <b>16,800,657</b>   |
| <b>Total Assets</b>                              |         | <b>44,115,134</b> | <b>35,092,007</b>   |
| <b>Liabilities</b>                               |         |                   |                     |
| <b>Current Liabilities</b>                       |         |                   |                     |
| Payables from exchange transactions              | 12      | 1,337,708         | 1,719,674           |
| Payables from non-exchange transactions          | 13      | 1,563,480         | -                   |
| Direct charge liability                          | 14      | 1,773,212         | 7,689,408           |
| Finance lease obligation                         | 15      | 337,188           | 227,580             |
| Employee benefit obligation                      | 16      | 9,767,269         | 9,841,263           |
|                                                  |         | <b>14,778,857</b> | <b>19,477,925</b>   |
| <b>Non-Current Liabilities</b>                   |         |                   |                     |
| Finance lease obligation                         | 15      | 2,703,744         | 1,434,031           |
| Employee benefit obligation                      | 16      | 24,163,000        | 27,363,000          |
|                                                  |         | <b>26,866,744</b> | <b>28,797,031</b>   |
| <b>Total Liabilities</b>                         |         | <b>41,645,601</b> | <b>48,274,956</b>   |
| <b>Net Assets</b>                                |         | <b>2,469,533</b>  | <b>(13,182,949)</b> |
| Accumulated surplus/(deficit)                    |         | 2,469,533         | (13,182,949)        |

\*See Note 38

## STATEMENT OF FINANCIAL PERFORMANCE

| Figures in Rand                                     | Note(s) | 2025                 | 2024<br>Restated*    |
|-----------------------------------------------------|---------|----------------------|----------------------|
| <b>Revenue</b>                                      |         |                      |                      |
| <b>Revenue from exchange transactions</b>           |         |                      |                      |
| Recoveries                                          | 17      | 70,543               | 188,748              |
| Interest received                                   | 18      | 533,977              | 507,167              |
| Other income                                        | 19      | 35,468               | 51,641               |
| <b>Total revenue from exchange transactions</b>     |         | <b>639,988</b>       | <b>747,556</b>       |
| <b>Revenue from non-exchange transactions</b>       |         |                      |                      |
| <b>Transfer revenue</b>                             |         |                      |                      |
| Recoveries                                          | 17      | 377,389              | 43,090               |
| Services in kind: Rental                            | 36      | 11,137,860           | 9,842,760            |
| Annual appropriation                                | 20      | 196,565,022          | 174,142,094          |
| Statutory appropriation                             | 20      | 54,925,000           | 52,564,000           |
| <b>Total revenue from non-exchange transactions</b> |         | <b>263,005,271</b>   | <b>236,591,944</b>   |
| <b>Total revenue</b>                                |         | <b>263,645,259</b>   | <b>237,339,500</b>   |
| <b>Expenditure</b>                                  |         |                      |                      |
| Employee related costs                              | 21      | (93,763,459)         | (89,853,743)         |
| Members remuneration                                | 22      | (52,905,493)         | (47,572,834)         |
| Depreciation, amortisation and impairments          | 9 & 10  | (5,876,840)          | (6,318,459)          |
| Finance costs                                       | 23      | (841,566)            | (578,898)            |
| Transfer payments                                   | 24      | (55,271,146)         | (52,080,335)         |
| General expenses                                    | 25      | (30,106,523)         | (33,265,229)         |
| Services in kind: Rental                            | 36      | (11,137,860)         | (9,842,760)          |
| <b>Total expenditure</b>                            |         | <b>(249,902,887)</b> | <b>(239,512,258)</b> |
| <b>Operating surplus/(deficit)</b>                  |         | <b>13,742,372</b>    | <b>(2,172,758)</b>   |
| (Loss) on the disposal of assets                    |         | (45,606)             | (216,602)            |
| Remeasurements of net defined benefits              | 16      | 3,728,928            | (2,891,698)          |
| <b>Surplus/(Deficit) before funds surrendered</b>   |         | <b>17,425,694</b>    | <b>(5,281,058)</b>   |
| Transfer to direct charge liability                 |         | (1,773,212)          | (7,689,408)          |
| <b>Surplus/(Deficit) for the year</b>               |         | <b>15,652,482</b>    | <b>(12,970,466)</b>  |

\*See Note 38

## STATEMENT OF CHANGES IN NET ASSETS

| Figures in Rand                         | Accumulated surplus/ (deficit) | Total net assets    |
|-----------------------------------------|--------------------------------|---------------------|
| Opening balance as previously reported  | (390,791)                      | (390,791)           |
| Prior period error                      | 178,308                        | 178,308             |
| <b>Restated Balance at 1 April 2023</b> | <b>(212,483)</b>               | <b>(212,483)</b>    |
| Deficit for the year                    | (12,970,466)                   | (12,970,466)        |
| <b>Restated Balance at 1 April 2024</b> | <b>(13,182,949)</b>            | <b>(13,182,949)</b> |
| Surplus for the year                    | 15,652,482                     | 15,652,482          |
| <b>Balance at 31 March 2025</b>         | <b>2,469,533</b>               | <b>2,469,533</b>    |

## CASH FLOW STATEMENT

| Figures in Rand                                             | Note(s) | 2025                 | 2024<br>Restated*    |
|-------------------------------------------------------------|---------|----------------------|----------------------|
| <b>Cash flows from operating activities</b>                 |         |                      |                      |
| <b>Receipts</b>                                             |         |                      |                      |
| Cash receipts from services                                 |         | 787,034              | 50,604               |
| Cash receipts from appropriation                            |         | 251,490,022          | 226,706,094          |
| Interest income                                             |         | 533,977              | 507,167              |
|                                                             |         | <b>252,811,033</b>   | <b>227,263,865</b>   |
| <b>Payments</b>                                             |         |                      |                      |
| Cash paid to employees and members                          |         | (146,214,018)        | (135,227,170)        |
| Cash paid to suppliers                                      |         | (84,247,305)         | (86,356,707)         |
| Direct charge surrendered                                   |         | (7,689,408)          | (6,905,359)          |
| Finance costs                                               |         | (841,566)            | (578,898)            |
|                                                             |         | <b>(238,992,297)</b> | <b>(229,068,134)</b> |
| <b>Net cash flows from operating activities</b>             | 26      | <b>13,818,736</b>    | <b>(1,804,269)</b>   |
| <b>Cash flows from investing activities</b>                 |         |                      |                      |
| Purchase of property, plant and equipment                   | 9       | (4,914,602)          | (1,493,456)          |
| Proceeds from sale of property, plant and equipment         | 9       | 185,293              | 39,010               |
| Purchase of other intangible assets                         | 10      | (3,281,577)          | (3,564,104)          |
| Decrease/(Increase) in Long term receivables                |         | 9,610                | (29,613)             |
| <b>Net cash flows from investing activities</b>             |         | <b>(8,001,276)</b>   | <b>(5,048,163)</b>   |
| <b>Cash flows from financing activities</b>                 |         |                      |                      |
| (Decrease) in Finance lease obligation                      |         | (149,403)            | (346,990)            |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |         | <b>5,668,057</b>     | <b>(7,199,422)</b>   |
| Cash and cash equivalents at the beginning of the year      |         | 14,091,968           | 21,291,390           |
| <b>Cash and cash equivalents at the end of the year</b>     | 3       | <b>19,760,025</b>    | <b>14,091,968</b>    |

\*See Note 38



## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

| Budget on Cash Basis                                                                                 |                      |                 |                      |                                    |                                            |           |
|------------------------------------------------------------------------------------------------------|----------------------|-----------------|----------------------|------------------------------------|--------------------------------------------|-----------|
|                                                                                                      | Approved budget      | Adjustments     | Final Budget         | Actual amounts on comparable basis | Difference between final budget and actual | Reference |
| Figures in Rand                                                                                      |                      |                 |                      |                                    |                                            |           |
| Statement of Financial Performance                                                                   |                      |                 |                      |                                    |                                            |           |
| Revenue                                                                                              |                      |                 |                      |                                    |                                            |           |
| Revenue from exchange transactions                                                                   |                      |                 |                      |                                    |                                            |           |
| Recoveries                                                                                           | -                    | -               | -                    | 70,543                             | 70,543                                     | 37.1      |
| Other income                                                                                         | 9,000                | -               | 9,000                | 31,433                             | 22,433                                     |           |
| Interest received                                                                                    | 77,000               | -               | 77,000               | 533,977                            | 456,977                                    | 37.2      |
| <b>Total revenue from exchange transactions</b>                                                      | <b>86,000</b>        | <b>-</b>        | <b>86,000</b>        | <b>635,953</b>                     | <b>549,953</b>                             |           |
| Revenue from non-exchange transactions                                                               |                      |                 |                      |                                    |                                            |           |
| Transfer revenue                                                                                     |                      |                 |                      |                                    |                                            |           |
| Recoveries                                                                                           | -                    | -               | -                    | 377,389                            | 377,389                                    | 37.1      |
| Annual appropriation                                                                                 | 203,122,000          | (63,000)        | 203,059,000          | 203,145,000                        | 86,000                                     |           |
| Statutory appropriation                                                                              | 54,925,000           | -               | 54,925,000           | 54,925,000                         | -                                          |           |
| <b>Total revenue from non-exchange transactions</b>                                                  | <b>258,047,000</b>   | <b>(63,000)</b> | <b>257,984,000</b>   | <b>258,447,389</b>                 | <b>463,389</b>                             |           |
| <b>Total revenue</b>                                                                                 | <b>258,133,000</b>   | <b>(63,000)</b> | <b>258,070,000</b>   | <b>259,083,342</b>                 | <b>1,013,342</b>                           |           |
| Expenditure                                                                                          |                      |                 |                      |                                    |                                            |           |
| Employee related costs                                                                               | (98,629,413)         | 3,907,655       | (94,721,758)         | (93,377,237)                       | 1,344,521                                  | 37.3      |
| Members remuneration                                                                                 | (56,387,504)         | 335,115         | (56,052,389)         | (53,949,305)                       | 2,103,084                                  | 37.4      |
| Finance costs                                                                                        | (1,085,000)          | (380,285)       | (1,465,285)          | (1,457,151)                        | 8,134                                      |           |
| Transfer payments                                                                                    | (54,662,625)         | 905,348         | (53,757,277)         | (53,707,666)                       | 49,611                                     |           |
| General expenses                                                                                     | (47,368,458)         | (4,704,833)     | (52,073,291)         | (37,108,396)                       | 14,964,895                                 | 37.5      |
| <b>Total expenditure</b>                                                                             | <b>(258,133,000)</b> | <b>63,000</b>   | <b>(258,070,000)</b> | <b>(239,599,755)</b>               | <b>18,470,245</b>                          |           |
| <b>Operating surplus</b>                                                                             | <b>-</b>             | <b>-</b>        | <b>-</b>             | <b>19,483,587</b>                  | <b>19,483,587</b>                          |           |
| Gain on disposal of assets                                                                           | -                    | -               | -                    | 185,292                            | 185,292                                    |           |
| <b>Surplus for the year</b>                                                                          | <b>-</b>             | <b>-</b>        | <b>-</b>             | <b>19,668,879</b>                  | <b>19,668,879</b>                          |           |
| <b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b> | <b>-</b>             | <b>-</b>        | <b>-</b>             | <b>19,668,879</b>                  | <b>19,668,879</b>                          |           |

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

| Budget on Cash Basis                                           |                 |             |              |                                    |                                            |           |
|----------------------------------------------------------------|-----------------|-------------|--------------|------------------------------------|--------------------------------------------|-----------|
|                                                                | Approved budget | Adjustments | Final Budget | Actual amounts on comparable basis | Difference between final budget and actual | Reference |
| <b>Figures in Rand</b>                                         |                 |             |              |                                    |                                            |           |
| <b>Reconciliation</b>                                          |                 |             |              |                                    |                                            |           |
| <b>Basis difference</b>                                        |                 |             |              |                                    |                                            |           |
| Employee benefits                                              |                 |             |              | 3,273,994                          |                                            |           |
| Payover and revoting of funds                                  |                 |             |              | (8,353,190)                        |                                            |           |
| Lease accounting                                               |                 |             |              | (1,405,713)                        |                                            |           |
| Accrual adjustments                                            |                 |             |              | (1,199,803)                        |                                            |           |
| Disposal of assets                                             |                 |             |              | (230,898)                          |                                            |           |
| Depreciation, amortisation and impairments                     |                 |             |              | (5,876,840)                        |                                            |           |
| Inventory adjustments                                          |                 |             |              | 51,150                             |                                            |           |
| Capitalising of assets                                         |                 |             |              | 9,724,903                          |                                            |           |
| <b>Actual Amount in the Statement of Financial Performance</b> |                 |             |              | <b>15,652,482</b>                  |                                            |           |

## ACCOUNTING POLICIES

### 1. PRESENTATION OF ANNUAL FINANCIAL STATEMENTS

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 56 of the Financial Management of Parliament and Provincial Legislatures Act No. 10 of 2009.

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand. All figures have been rounded to the nearest Rand.

A summary of the significant accounting policies are disclosed below. These accounting policies are consistent with the previous period.

#### 1.1 GOING CONCERN ASSUMPTION

These annual financial statements have been prepared based on the expectation that the legislature will continue to operate as a going concern for at least the next 12 months.

#### 1.2 SIGNIFICANT JUDGEMENTS

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

#### RECEIVABLES

The legislature assesses its receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the legislature makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

#### IMPAIRMENT TESTING

The recoverable amounts of individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions.

Value in use of non-cash generating assets:

The legislature reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment.

#### USEFUL LIVES OF PROPERTY, PLANT AND EQUIPMENT AND OTHER ASSETS

The legislature's management determines the estimated useful lives and related depreciation charges for the property, plant and equipment and other assets. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

## ACCOUNTING POLICIES

### POST RETIREMENT BENEFITS

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the present value include the discount rate, medical inflation and mortality rates. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 16.

### EFFECTIVE INTEREST RATE

The legislature used the government bond rate to discount future cash flows.

### ALLOWANCE FOR IMPAIRMENT

On receivables an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

### 1.3 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are tangible non-current assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the legislature; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

## ACCOUNTING POLICIES

| Item                            | Depreciation method | Average useful life |
|---------------------------------|---------------------|---------------------|
| Furniture and office equipment  | Straight line       | 2 - 25 years        |
| Other machinery and equipment   | Straight line       | 2 - 23 years        |
| Computer equipment              | Straight line       | 2 - 20 years        |
| Finance lease assets - Vehicles | Straight line       | 4 - 7 years         |

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the legislature. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The legislature assesses at each reporting date whether there is any indication that the legislature expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the legislature revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

### 1.4 INTANGIBLE ASSETS

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the legislature or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the legislature; and
- the cost or fair value of the asset can be measured reliably.

The legislature assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Intangible assets are initially recognised at cost.

## ACCOUNTING POLICIES

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

| Item              | Depreciation method | Average useful life |
|-------------------|---------------------|---------------------|
| Computer software | Straight line       | 1 - 10 years        |

Intangible assets with a useful live of one year where the benefits are expected to be realised within 12 months after the reporting period are classified as current intangible assets.

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the intangible asset. Such a difference is recognised in surplus or deficit when the intangible asset is derecognised.

### 1.5 HERITAGE ASSETS

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

#### RECOGNITION

The legislature recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the legislature, and the cost or fair value of the asset can be measured reliably.

Where the legislature holds a heritage asset, but on initial recognition it does not meet the recognition criteria because it cannot be reliably measured, information on such a heritage asset is disclosed in note 11 Heritage assets.

#### INITIAL MEASUREMENT

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

#### SUBSEQUENT MEASUREMENT

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

## ACCOUNTING POLICIES

### IMPAIRMENT

The legislature assess at each reporting date whether there is an indication that a heritage asset may be impaired. If any such indication exists, the legislature estimates the recoverable amount or the recoverable service amount of the heritage asset.

### TRANSFERS

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset. Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

### DERECOGNITION

The legislature derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such a difference is recognised in the statement of financial performance in the surplus or deficit when the heritage asset is derecognised.

### 1.6 FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

#### CLASSIFICATION

The legislature has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

##### CLASS

Receivables from non-exchange transactions  
Receivables from exchange transactions  
Cash and cash equivalents

##### CATEGORY

Financial asset measured at amortised cost  
Financial asset measured at amortised cost  
Financial asset measured at amortised cost

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

##### CLASS

Payables from exchange transactions  
Finance lease obligation  
Bank overdraft

##### CATEGORY

Financial liability measured at amortised cost  
Financial liability measured at amortised cost  
Financial liability measured at amortised cost

#### INITIAL RECOGNITION

The legislature recognises a financial asset or a financial liability in its statement of financial position when the legislature becomes a party to the contractual provisions of the instrument.

The legislature recognises financial assets using trade date accounting.

#### INITIAL MEASUREMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

The legislature measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

## ACCOUNTING POLICIES

### SUBSEQUENT MEASUREMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

The legislature measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at amortised cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility in the case of a financial asset.

### IMPAIRMENT AND UNCOLLECTIBILITY OF FINANCIAL ASSETS

The legislature assess at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Where financial assets are impaired through the use of an allowance account, the amount of the loss is recognised in surplus or deficit within operating expenses. When such financial assets are written off, the write off is made against the relevant allowance account. Subsequent recoveries of amounts previously written off are credited against operating expenses.

### DERECOGNITION

#### FINANCIAL ASSETS

The legislature derecognises financial assets using trade date accounting.

The legislature derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the legislature transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the legislature, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the legislature :
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.



## ACCOUNTING POLICIES

### FINANCIAL LIABILITIES

The legislature removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

### 1.7 LEASES

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

#### FINANCE LEASES - LESSEE

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

#### OPERATING LEASES - LESSEE

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis over the lease term.

### 1.8 INVENTORIES

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

## ACCOUNTING POLICIES

Current replacement cost is the cost the legislature incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the legislature.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### 1.9 IMPAIRMENT OF NON-CASH-GENERATING ASSETS

Non-cash-generating assets are assets other than cash-generating assets

#### IDENTIFICATION

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The legislature assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the legislature estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the entity also test a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

#### VALUE IN USE

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

#### DEPRECIATED REPLACEMENT COST APPROACH

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the legislature would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

## ACCOUNTING POLICIES

### RECOGNITION AND MEASUREMENT

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

### REVERSAL OF AN IMPAIRMENT LOSS

The legislature assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the legislature estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

### 1.10 EMPLOYEE BENEFITS

#### SHORT-TERM EMPLOYEE BENEFITS

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the members and employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences are due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the members and employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cell phones) for current members and employees.

When a member and employee has rendered service to the legislature during a reporting period, the legislature recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the legislature recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The legislature measure the expected cost of accumulating compensated

## ACCOUNTING POLICIES

absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The legislature recognise the expected cost of bonus, incentive and performance related payments when the legislature has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the legislature has no realistic alternative but to make the payments.

### POST-EMPLOYMENT BENEFITS

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which a legislature provides post-employment benefits for one or more members and employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to members and employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the members and employees concerned.

### POST-EMPLOYMENT BENEFITS: DEFINED BENEFIT PLANS

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the legislature recognise actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Current service cost is the increase in the present value of the defined benefit obligation resulting from member and employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the entity recognise past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The legislature measures the resulting asset at the lower of:

## ACCOUNTING POLICIES

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

The legislature determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the annual financial statements do not differ materially from the amounts that would be determined at the reporting date.

The legislature recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses;
- past service cost;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).

The legislature uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, a legislature shall attribute benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, a legislature shall attribute benefit on a straight-line basis from:

- the date when service by the member and employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the member and employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The legislature recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the legislature re-measure the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The legislature offsets an asset relating to one plan against a liability relating to another plan when the legislature has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

## ACCOUNTING POLICIES

### ACTUARIAL ASSUMPTIONS

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
  - those changes were enacted before the reporting date; or
  - past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

### OTHER LONG-TERM EMPLOYEE BENEFITS

The legislature has an obligation to provide long-term service allowance benefits to all of its members and employees.

The legislature's liability is based on an actuarial valuation. The Projected Unit Credit Method is used to value the liabilities. Actuarial gains and losses on the long-term service awards are recognised in the statement of financial performance.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The legislature shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

### TERMINATION BENEFITS

The legislature recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The legislature is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;

## ACCOUNTING POLICIES

- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than 12 months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

### 1.11 PROVISIONS AND CONTINGENCIES

Provisions are recognised when:

- the legislature has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the legislature settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating expenditure.

If a legislature has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an legislature:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of a activity/operating unit concerned;
  - the principal locations affected;
  - the location, function, and approximate number of employees who will be compensated for services being terminated;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

## ACCOUNTING POLICIES

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the legislature

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly in the control of the legislature.

A contingent liability is:

- a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the legislature; or
- a present obligation that arises from past events but is not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation;
  - the amount of the obligation cannot be measured with sufficient reliability.

### 1.12 REVENUE FROM EXCHANGE TRANSACTIONS

An exchange transaction is one in which the legislature receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

#### MEASUREMENT

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

#### SALE OF GOODS

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the legislature has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the legislature retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the legislature; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### RENDERING OF SERVICES

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the legislature;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by surveys of work performed.



## ACCOUNTING POLICIES

### INTEREST, ROYALTIES AND DIVIDENDS

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the legislature, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

### 1.13 REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a legislature, which represents an increase in net assets.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a legislature either receives value from another legislature or other government institution without directly giving approximately equal value in exchange, or gives value to another legislature or other government institution without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting legislature.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

### RECOGNITION

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the legislature satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the entity has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised.

### MEASUREMENT

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the legislature.

When, as a result of a non-exchange transaction, the legislature recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

## ACCOUNTING POLICIES

### APPROPRIATED FUNDS

Appropriated funds comprises of annual allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.

The net amount of any direct charges due to the relevant fund at the reporting date is recognised as a payable in the statement of financial position.

### GIFTS AND DONATIONS, INCLUDING GOODS IN-KIND

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the legislature and the fair value of the assets can be measured reliably.

### SERVICES IN-KIND

Services in-kind are recognised.

The legislature recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the legislature and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the legislature's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the legislature disclose the nature and type of services in-kind received during the reporting period.

#### 1.14 PREPAYMENTS

Prepayments and advances are recognised in the statement of financial position when the legislature receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost.

#### 1.15 TRANSFER PAYMENTS

Transfer payments include all "non-exchange" payments made by the legislature. A payment is "non-exchange" if the legislature does not receive anything directly in return for the transfer to the other party. Transfer payments are expensed.

#### 1.16 TRANSLATION OF FOREIGN CURRENCIES

### FOREIGN CURRENCY TRANSACTIONS

A foreign currency transaction is recorded, on initial recognition in Rands, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At each reporting date:

- foreign currency monetary items are translated using the closing rate;
- non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and
- non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

## ACCOUNTING POLICIES

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous annual financial statements are recognised in surplus or deficit in the period in which they arise.

### 1.17 COMPARATIVE FIGURES

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

### 1.18 UNAUTHORISED EXPENDITURE

Unauthorised expenditure means:

- overspending of Parliament's approved budget or a main division within that budget; and
- any expenditure from Parliament's approved budget or a main division within that budget for a purpose unrelated to the approved budget or main division, subject to section 72; and
- any expenditure of donor funds for a purpose not specified in the agreement with the donor.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.19 FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.20 IRREGULAR EXPENDITURE

The Financial Management of Parliament and Provincial Legislators Act No. 10 of 2009 defines irregular expenditure as expenditure, other than unauthorised expenditure, incurred in contravention of, or that is not in accordance with, a requirement of any applicable legislation, including -

- (a) this Act; or
- (b) any provincial legislation providing for procurement procedures in that provincial government.

All expenditure relating to irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.21 ACCUMULATED SURPLUS

The accumulated surplus represents the net difference between the total assets and the total liabilities of the entity. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credited against accumulated surplus when retrospective adjustments are made.

## ACCOUNTING POLICIES

### 1.22 COMMITMENTS

Commitments are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the legislature will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.

### 1.23 BUDGET COMPARISON

The statement of financial performance is on accrual basis, while the budget is on cash basis. Therefore the actual amounts as per the financial statements are adjusted to be compared to the budget on a cash basis.

The approved budget covers the fiscal period from 01-Apr-24 to 31-Mar-25.

The annual financial statements and the budget are not on the same basis of accounting therefore a reconciliation between the statement of financial performance and the budget have been included in the annual financial statements.

### 1.24 RELATED PARTIES

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Management are those persons responsible for planning, directing and controlling the activities of the legislature, including those charged with the governance of the legislature in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the legislature.

Transactions with related parties are disclosed.

### 1.25 EVENTS AFTER REPORTING DATE

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The legislature will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The legislature will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### 2. NEW STANDARDS AND INTERPRETATIONS

#### 2.1 STANDARDS AND INTERPRETATIONS ISSUED, BUT NOT YET EFFECTIVE

| Standard/ Interpretation:                       | Effective date:<br>Years beginning on or after | Expected impact:                         |
|-------------------------------------------------|------------------------------------------------|------------------------------------------|
| • GRAP 104 - Financial Instruments              | 01 April 2025                                  | Unlikely there will be a material impact |
| • GRAP 103 - Heritage Assets                    | To be determined                               | Unlikely there will be a material impact |
| • GRAP 1 - Presentation on Financial Statements | To be determined                               | Unlikely there will be a material impact |

### 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

|                      |                   |                   |
|----------------------|-------------------|-------------------|
| Cash on hand         | 5,820             | 5,500             |
| Current bank account | 19,754,205        | 14,086,468        |
|                      | <b>19,760,025</b> | <b>14,091,968</b> |

Cash equivalents are placed with a reputable financial institution. The exposure to credit risk is the carrying amount of each class of cash and cash equivalents.

#### CASH AND CASH EQUIVALENTS PLEDGED AS COLLATERAL

No cash and cash equivalent balances are pledged as collateral.

#### THE LEGISLATURE HAD THE FOLLOWING BANK ACCOUNTS

| Account number / description | Bank statement balances |               |               | Cash book balances |               |               |
|------------------------------|-------------------------|---------------|---------------|--------------------|---------------|---------------|
|                              | 31 March 2025           | 31 March 2024 | 31 March 2023 | 31 March 2025      | 31 March 2024 | 31 March 2023 |
| Nedbank - Current            | 19,757,405              | 14,161,968    | 21,287,931    | 19,754,205         | 14,086,468    | 21,285,890    |

### 4. INVENTORIES

|                 |                  |                  |
|-----------------|------------------|------------------|
| Corporate store | 1,592,664        | 1,538,436        |
| Boutique        | 11,500           | 14,578           |
|                 | <b>1,604,164</b> | <b>1,553,014</b> |

|                                                      |         |         |
|------------------------------------------------------|---------|---------|
| Inventories recognised as an expense during the year | 406,448 | 405,687 |
|------------------------------------------------------|---------|---------|

Corporate and boutique inventory relates to WCPP branded items for example stationery, lanyards and corporate folders.

Inventory written off during the period was R 55,952. This was as a result of water damage in the store room.

#### INVENTORY PLEDGED AS SECURITY

No inventory was pledged as security.

### 5. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

|                         |               |               |
|-------------------------|---------------|---------------|
| Recoverable expenditure | <b>86,000</b> | <b>82,000</b> |
|-------------------------|---------------|---------------|

#### RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS PLEDGED AS SECURITY

No receivables from non-exchange transactions were pledged as security.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                                                                         | 2025           | 2024<br>Restated* |
|---------------------------------------------------------------------------------------------------------|----------------|-------------------|
| <b>CREDIT QUALITY OF RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS</b>                                     |                |                   |
| The credit quality of receivables from non-exchange transactions are neither past nor due nor impaired. |                |                   |
| <b>RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS IMPAIRED</b>                                              |                |                   |
| As of 31 March 2025, receivables from non-exchange transactions were not impaired (2024: R Nil).        |                |                   |
| <b>6. RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>                                                        |                |                   |
| Recoverable expenditure                                                                                 | -              | 21,873            |
| Staff debt                                                                                              | 36,791         | 77,942            |
| Other debtors                                                                                           | 61,654         | 96,505            |
| Impairment provision                                                                                    | (6,129)        | (9,844)           |
|                                                                                                         | <b>92,316</b>  | <b>186,476</b>    |
| <b>GROSS AMOUNT OF EXCHANGE RECEIVABLES</b>                                                             |                |                   |
| Recoverable expenditure                                                                                 | -              | 21,873            |
| Staff debt                                                                                              | 36,791         | 77,942            |
| Other debtors                                                                                           | 61,654         | 96,505            |
|                                                                                                         | <b>98,445</b>  | <b>196,320</b>    |
| <b>IMPAIRMENT OF EXCHANGE RECEIVABLES</b>                                                               |                |                   |
| Recoverable expenditure                                                                                 | -              | -                 |
| Staff debt                                                                                              | (6,129)        | (9,844)           |
| Other debtors                                                                                           | -              | -                 |
|                                                                                                         | <b>(6,129)</b> | <b>(9,844)</b>    |
| <b>NET AMOUNT OF EXCHANGE RECEIVABLES</b>                                                               |                |                   |
| Recoverable expenditure                                                                                 | -              | 21,873            |
| Staff debt                                                                                              | 30,662         | 68,098            |
| Other debtors                                                                                           | 61,654         | 96,505            |
|                                                                                                         | <b>92,316</b>  | <b>186,476</b>    |
| <b>RECOVERABLE EXPENDITURE</b>                                                                          |                |                   |
| Disallowance miscellaneous                                                                              | -              | <b>21,873</b>     |
| <b>STAFF DEBT</b>                                                                                       |                |                   |
| Salary overpayment                                                                                      | 3,216          | 14,519            |
| Staff debt                                                                                              | 27,446         | 53,579            |
|                                                                                                         | <b>30,662</b>  | <b>68,098</b>     |
| <b>OTHER DEBTORS</b>                                                                                    |                |                   |
| Ex personnel                                                                                            | 48,074         | 26,957            |
| Political party telephone debt                                                                          | 1              | 9,456             |
| Supplier overpayment                                                                                    | 13,579         | 60,092            |
|                                                                                                         | <b>61,654</b>  | <b>96,505</b>     |

Supplier overpayment relates to an overpayment to SARS due to members resignation and payment already made to the supplier.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### RECEIVABLES FROM EXCHANGE TRANSACTIONS PLEDGED AS SECURITY

No receivables from exchange transactions were pledged as security.

### CREDIT QUALITY OF RECEIVABLES FROM EXCHANGE TRANSACTIONS

The credit quality of receivables from exchange transactions are not past due but some have been impaired.

### RECEIVABLES FROM EXCHANGE TRANSACTIONS IMPAIRED

As of 31 March 2025, receivables from exchange transactions, staff debtors, of R 6,129 (2024: R 9,844) were impaired and provided for.

The amount of the provision was R 6,129 as of 31 March 2025 (2024: R 9,844).

### RECONCILIATION OF ALLOWANCE FOR IMPAIRMENT

|                         |              |              |
|-------------------------|--------------|--------------|
| Opening balance         | 9,844        | 9,844        |
| Reversal due to payment | (3,715)      | -            |
|                         | <b>6,129</b> | <b>9,844</b> |

### 7. PREPAYMENTS

|                   |                |                |
|-------------------|----------------|----------------|
| Parmed            | 84,606         | 98,468         |
| Other prepayments | 564,144        | 763,756        |
|                   | <b>648,750</b> | <b>862,224</b> |

The Parmed prepayment is for the expense relating to the month after financial year end.

Other prepayments relate to bursaries, subscriptions and CPA membership fees.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                            | 2025   | 2024   |
|------------------------------------------------------------|--------|--------|
| <b>8. LONG TERM RECEIVABLES FROM EXCHANGE TRANSACTIONS</b> |        |        |
| Staff debtors                                              | 30,121 | 39,731 |
| <b>Staff debtors</b>                                       |        |        |
| Staff debt                                                 | 30,121 | 39,731 |

**RECEIVABLES FROM EXCHANGE TRANSACTIONS PLEDGED AS SECURITY:**

No receivables from exchange transactions were pledged as security.

**CREDIT QUALITY OF RECEIVABLES FROM EXCHANGE TRANSACTIONS:**

Receivables from exchange transactions are neither past nor due nor impaired.

**RECEIVABLES FROM EXCHANGE TRANSACTIONS IMPAIRED:**

As of 31 March 2025, receivables from exchange transactions of R Nil (2024: R Nil) were impaired and provided for.

The long term receivables from exchange transactions relate to staff debt for which the long term portion is determined based on repayment arrangements that are in place between the staff and the legislature.



## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### 9. PROPERTY, PLANT AND EQUIPMENT

|                                 | 2025                |                                                                 |                   | 2024                |                                                                 |                   |
|---------------------------------|---------------------|-----------------------------------------------------------------|-------------------|---------------------|-----------------------------------------------------------------|-------------------|
|                                 | Cost /<br>Valuation | Accumulated<br>depreciation<br>and<br>accumulated<br>impairment | Carrying<br>value | Cost /<br>Valuation | Accumulated<br>depreciation<br>and<br>accumulated<br>impairment | Carrying<br>value |
| Furniture and office equipment  | 5,368,664           | (3,757,914)                                                     | 1,610,750         | 4,948,234           | (3,783,146)                                                     | 1,165,088         |
| Other machinery and equipment   | 11,654,572          | (8,039,062)                                                     | 3,615,510         | 11,644,509          | (7,510,719)                                                     | 4,133,790         |
| Computer equipment              | 15,027,647          | (9,162,271)                                                     | 5,865,376         | 12,697,869          | (9,226,548)                                                     | 3,471,321         |
| Finance lease assets - vehicles | 3,288,041           | (457,891)                                                       | 2,830,150         | 1,759,317           | (228,572)                                                       | 1,530,745         |
| <b>Total</b>                    | <b>35,338,924</b>   | <b>(21,417,138)</b>                                             | <b>13,921,786</b> | <b>31,049,929</b>   | <b>(20,748,985)</b>                                             | <b>10,300,944</b> |

#### RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT - 2025

|                                 | Opening<br>balance | Additions        | Disposals        | Depreciation       | Impairment<br>loss | Total             |
|---------------------------------|--------------------|------------------|------------------|--------------------|--------------------|-------------------|
| Furniture and office equipment  | 1,165,088          | 775,477          | (23,965)         | (305,850)          | -                  | 1,610,750         |
| Other machinery and equipment   | 4,133,790          | 188,950          | (27,682)         | (679,548)          | -                  | 3,615,510         |
| Computer equipment              | 3,471,321          | 3,950,175        | (179,252)        | (1,376,868)        | -                  | 5,865,376         |
| Finance lease assets - vehicles | 1,530,745          | 1,528,724        | -                | (229,319)          | -                  | 2,830,150         |
|                                 | <b>10,300,944</b>  | <b>6,443,326</b> | <b>(230,899)</b> | <b>(2,591,585)</b> | <b>-</b>           | <b>13,921,786</b> |

#### RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT - 2024

|                                 | Opening<br>balance | Additions        | Disposals        | Depreciation       | Impairment<br>loss | Total             |
|---------------------------------|--------------------|------------------|------------------|--------------------|--------------------|-------------------|
| Furniture and office equipment  | 1,424,532          | 85,994           | (12,875)         | (332,563)          | -                  | 1,165,088         |
| Other machinery and equipment   | 4,311,219          | 651,591          | (35,961)         | (793,059)          | -                  | 4,133,790         |
| Computer equipment              | 4,110,681          | 755,871          | (50,203)         | (1,343,950)        | (1,078)            | 3,471,321         |
| Finance lease assets - vehicles | 1,621,607          | 489,583          | (407,046)        | (173,399)          | -                  | 1,530,745         |
|                                 | <b>11,468,039</b>  | <b>1,983,039</b> | <b>(506,085)</b> | <b>(2,642,971)</b> | <b>(1,078)</b>     | <b>10,300,944</b> |

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### PLEDGED AS SECURITY

No property, plant and equipment was pledged as security.

### ASSETS SUBJECT TO FINANCE LEASE

|                                 |           |           |
|---------------------------------|-----------|-----------|
| Finance lease assets - vehicles | 2,830,150 | 1,530,745 |
|---------------------------------|-----------|-----------|

### EXPENDITURE INCURRED TO REPAIR AND MAINTAIN PROPERTY, PLANT AND EQUIPMENT

#### EXPENDITURE INCURRED TO REPAIR AND MAINTAIN PROPERTY, PLANT AND EQUIPMENT INCLUDED IN STATEMENT OF FINANCIAL PERFORMANCE

|                  |         |        |
|------------------|---------|--------|
| General expenses | 152,353 | 12,368 |
|------------------|---------|--------|

The repairs and maintenance on the property, plant and equipment incurred as follows in the categories, Computer equipment R 12,710 (2024: R 12,368), Furniture and office equipment R 58,942 (2024: R Nil) and Other machinery and equipment R 80,701 (2024: R Nil).

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### 10. INTANGIBLE ASSETS

|                               | 2025                |                                                              |                   | 2024                |                                                              |                   |
|-------------------------------|---------------------|--------------------------------------------------------------|-------------------|---------------------|--------------------------------------------------------------|-------------------|
|                               | Cost /<br>Valuation | Accumulated<br>amortisation<br>and accumulated<br>impairment | Carrying<br>value | Cost /<br>Valuation | Accumulated<br>amortisation<br>and accumulated<br>impairment | Carrying<br>value |
| Current Computer software     | 2,771,101           | (1,227,881)                                                  | 1,543,220         | 2,733,941           | (1,218,273)                                                  | 1,515,668         |
| Non-current Computer software | 4,580,498           | (2,740,046)                                                  | 1,840,452         | 4,070,022           | (2,198,340)                                                  | 1,871,682         |
| <b>Total</b>                  | <b>7,351,599</b>    | <b>(3,967,927)</b>                                           | <b>3,383,672</b>  | <b>6,803,963</b>    | <b>(3,416,613)</b>                                           | <b>3,387,350</b>  |

### RECONCILIATION OF INTANGIBLE ASSETS - 2025

|                               | Opening balance  | Additions        | Disposals | Amortisation       | Total            |
|-------------------------------|------------------|------------------|-----------|--------------------|------------------|
| Current Computer software     | 1,515,668        | 2,771,101        | -         | (2,743,549)        | 1,543,220        |
| Non-current Computer software | 1,871,682        | 510,476          | -         | (541,706)          | 1,840,452        |
|                               | <b>3,387,350</b> | <b>3,281,577</b> | <b>-</b>  | <b>(3,285,255)</b> | <b>3,383,672</b> |

### RECONCILIATION OF INTANGIBLE ASSETS - 2024

|                               | Opening balance  | Additions        | Disposals | Amortisation       | Total            |
|-------------------------------|------------------|------------------|-----------|--------------------|------------------|
| Current Computer software     | 2,058,142        | 2,733,941        | -         | (3,276,415)        | 1,515,668        |
| Non-current Computer software | 1,439,513        | 830,163          | -         | (397,994)          | 1,871,682        |
|                               | <b>3,497,655</b> | <b>3,564,104</b> | <b>-</b>  | <b>(3,674,409)</b> | <b>3,387,350</b> |

### PLEDGED AS SECURITY

No intangible asset was pledged as security.

### OTHER INFORMATION

During the current financial year intangible assets which have expired with a cost of R 2,733,941 (2024: R 3,465,461) and accumulated amortisation of R 2,733,941 (2024: R 3,465,461) have been removed from the asset register.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### 11. HERITAGE ASSETS

|                                     | 2025                |                                     |                   | 2024                |                                     |                   |
|-------------------------------------|---------------------|-------------------------------------|-------------------|---------------------|-------------------------------------|-------------------|
|                                     | Cost /<br>Valuation | Accumulated<br>impairment<br>losses | Carrying<br>value | Cost /<br>Valuation | Accumulated<br>impairment<br>losses | Carrying<br>value |
| Paintings, sculptures and ornaments | 4,732,002           | (143,702)                           | 4,588,300         | 4,732,002           | (143,702)                           | 4,588,300         |

#### RECONCILIATION OF HERITAGE ASSETS 2025

|                                     | Opening balance | Additions | Disposals | Impairment<br>losses<br>recognised | Total     |
|-------------------------------------|-----------------|-----------|-----------|------------------------------------|-----------|
| Paintings, sculptures and ornaments | 4,588,300       | -         | -         | -                                  | 4,588,300 |

#### RECONCILIATION OF HERITAGE ASSETS 2024

|                                     | Opening balance | Additions | Disposals | Impairment<br>losses<br>recognised | Total     |
|-------------------------------------|-----------------|-----------|-----------|------------------------------------|-----------|
| Paintings, sculptures and ornaments | 4,588,300       | -         | -         | -                                  | 4,588,300 |

#### PLEGDED AS SECURITY

No heritage asset was pledged as security.

#### EXPENDITURE INCURRED TO REPAIR AND MAINTAIN HERITAGE ASSETS

#### EXPENDITURE INCURRED TO REPAIR AND MAINTAIN HERITAGE ASSETS INCLUDED IN STATEMENT OF FINANCIAL PERFORMANCE

|                  |   |       |
|------------------|---|-------|
| General expenses | - | 5,175 |
|------------------|---|-------|

### 12. PAYABLES FROM EXCHANGE TRANSACTIONS

|                |                  |                  |
|----------------|------------------|------------------|
| Accruals       | 1,337,569        | 512,446          |
| Other payables | 140              | 1,207,229        |
|                | <b>1,337,708</b> | <b>1,719,674</b> |

#### Other payables

|                               |            |                  |
|-------------------------------|------------|------------------|
| Creditors                     | 140        | 49,473           |
| Net pay members               | -          | 530,015          |
| Members backpay income tax    | -          | 531,180          |
| Members backpay pension funds | -          | 96,561           |
|                               | <b>140</b> | <b>1,207,229</b> |

### 13. PAYABLE FROM NON-EXCHANGE TRANSACTIONS

|                          |           |   |
|--------------------------|-----------|---|
| Transfer payment payable | 1,563,480 | - |
|--------------------------|-----------|---|

This payable relates to political party allowances.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                      | 2025             | 2024<br>Restated* |
|------------------------------------------------------|------------------|-------------------|
| <b>14. DIRECT CHARGE LIABILITY</b>                   |                  |                   |
| <b>DIRECT CHARGE DUE TO THE REVENUE FUND:</b>        |                  |                   |
| Transfer from the statement of financial performance | 1,773,212        | 7,689,408         |
| <b>MOVEMENT DURING THE YEAR</b>                      |                  |                   |
| Balance at the beginning of the year                 | 7,689,408        | 6,905,359         |
| Transfer from the statement of financial performance | 1,773,212        | 7,689,408         |
| Payment during the year                              | (7,689,408)      | (6,905,359)       |
|                                                      | <b>1,773,212</b> | <b>7,689,408</b>  |
| <b>15. FINANCE LEASE OBLIGATION</b>                  |                  |                   |
| <b>MINIMUM LEASE PAYMENTS DUE</b>                    |                  |                   |
| - within one year                                    | 1,268,166        | 765,073           |
| - in second to fifth year inclusive                  | 4,255,465        | 2,380,553         |
|                                                      | 5,523,631        | 3,145,626         |
| less: future finance charges                         | (2,482,699)      | (1,484,015)       |
| <b>Present value of minimum lease payments</b>       | <b>3,040,932</b> | <b>1,661,611</b>  |
| <b>PRESENT VALUE OF MINIMUM LEASE PAYMENTS DUE</b>   |                  |                   |
| - within one year                                    | 337,188          | 227,580           |
| - in second to fifth year inclusive                  | 2,703,744        | 1,434,031         |
|                                                      | <b>3,040,932</b> | <b>1,661,611</b>  |
| Non-current liabilities                              | 2,703,744        | 1,434,031         |
| Current liabilities                                  | 337,188          | 227,580           |
|                                                      | <b>3,040,932</b> | <b>1,661,611</b>  |

Finance Leases relate to vehicles with lease terms of between 3 to 6 years. The effective annual interest rate on the Finance Lease payables is between 28% and 47%.

Interest on finance lease payables is charged by Government Motor Transport to replace vehicles at the end of their useful lives and to recoup operating expenditure such as tracking, insurance and Government Motor Transport overhead expenditure.

Ownership of the leased vehicles is transferred to Government Motor Transport at the conclusion of the lease agreements. None of our lease agreements have any restrictions imposed on these arrangements.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                 | 2025            | 2024<br>Restated* |            |
|-------------------------------------------------|-----------------|-------------------|------------|
| 16. EMPLOYEE BENEFIT OBLIGATIONS                |                 |                   |            |
| Reconciliation of employee benefits - 2025      | Opening balance | Movement          | Total      |
| Leave entitlement (Employees)                   | 4,125,303       | 765,608           | 4,890,911  |
| Service bonus (Employees)                       | 1,535,038       | 127,357           | 1,662,395  |
| Service bonus (Members)                         | 641,216         | (66,845)          | 574,371    |
| Time-off hours (Employees)                      | 1,358,706       | (1,032,114)       | 326,592    |
| Long service awards (Employees)                 | 6,069,000       | 492,000           | 6,561,000  |
| Once-off gratuity (Members)                     | 15,841,000      | (2,731,000)       | 13,110,000 |
| Medical aid benefits (Members)                  | 7,634,000       | (829,000)         | 6,805,000  |
|                                                 | 37,204,263      | (3,273,994)       | 33,930,269 |
| Reconciliation of employee benefits - 2024      | Opening balance | Movement          | Total      |
| Leave entitlement (Employees)                   | 3,882,738       | 242,565           | 4,125,303  |
| Service bonus (Employees)                       | 1,505,282       | 29,756            | 1,535,038  |
| Service bonus (Members)                         | 650,393         | (9,177)           | 641,216    |
| Time-off hours (Employees)                      | 1,112,745       | 245,961           | 1,358,706  |
| Long service awards (Employees)                 | 6,583,000       | (514,000)         | 6,069,000  |
| Once-off gratuity (Members)                     | 10,784,000      | 5,057,000         | 15,841,000 |
| Medical aid benefits (Members)                  | 7,595,000       | 39,000            | 7,634,000  |
|                                                 | 32,113,158      | 5,091,105         | 37,204,263 |
| Non-current employee benefits                   | 2025            | 2024              |            |
| Long service awards (Employees)                 | 5,184,000       | 5,040,000         |            |
| Once-off gratuity (Members)                     | 13,110,000      | 15,841,000        |            |
| Medical aid benefits (Members)                  | 5,869,000       | 6,482,000         |            |
|                                                 | 24,163,000      | 27,363,000        |            |
| Current employee benefits                       |                 |                   |            |
| Leave entitlement (Employees)                   | 4,890,911       | 4,125,303         |            |
| Service Bonus (Employees)                       | 1,662,395       | 1,535,038         |            |
| Service Bonus (Members)                         | 574,371         | 641,216           |            |
| Time-off hours (Employees)                      | 326,592         | 1,358,706         |            |
| Long service awards (Employees)                 | 1,377,000       | 1,029,000         |            |
| Medical aid benefits (Members)                  | 936,000         | 1,152,000         |            |
|                                                 | 9,767,269       | 9,841,263         |            |
| Long service awards: Movements                  |                 |                   |            |
| Opening balance                                 | 6,069,000       | 6,583,000         |            |
| Benefits paid                                   | (872,000)       | (1,581,000)       |            |
| Net expense recognised                          | 1,364,000       | 1,067,000         |            |
|                                                 | 6,561,000       | 6,069,000         |            |
| Long service awards: Net expense recognised     |                 |                   |            |
| Current service cost                            | 744,000         | 807,000           |            |
| Interest cost                                   | 622,000         | 604,000           |            |
| Actuarial (gain) (Remeasurement of net benefit) | (2,000)         | (344,000)         |            |
|                                                 | 1,364,000       | 1,067,000         |            |

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                      | 2025              | 2024<br>Restated* |
|------------------------------------------------------|-------------------|-------------------|
| <b>Once-off gratuity: Movements</b>                  |                   |                   |
| Opening balance                                      | 15,841,000        | 10,784,000        |
| Benefits paid                                        | (3,815,693)       | (1,568,682)       |
| Net expense recognised                               | 1,084,693         | 6,625,682         |
|                                                      | <b>13,110,000</b> | <b>15,841,000</b> |
| <b>Once-off gratuity: Net expense recognised</b>     |                   |                   |
| Current service cost                                 | 2,860,000         | 2,496,000         |
| Interest cost                                        | 980,000           | 1,034,000         |
| Actuarial loss/(gain) (Remeasurement of net benefit) | (2,755,307)       | 3,095,682         |
|                                                      | <b>1,084,693</b>  | <b>6,625,682</b>  |
| <b>Medical aid benefits: Movements</b>               |                   |                   |
| Opening balance                                      | 7,634,000         | 7,595,000         |
| Benefits paid                                        | (811,379)         | (958,016)         |
| Net expense recognised                               | (17,621)          | 997,016           |
|                                                      | <b>6,805,000</b>  | <b>7,634,000</b>  |
| <b>Medical aid benefits: Net expense recognised</b>  |                   |                   |
| Interest cost                                        | 954,000           | 857,000           |
| Actuarial loss/(gain) (Remeasurement of net benefit) | (971,621)         | 140,016           |
|                                                      | <b>(17,621)</b>   | <b>997,016</b>    |

### DEFINED BENEFIT PLAN

#### POST RETIREMENT MEDICAL AID PLAN

The legislature offers continuation members (pensioners) the opportunity of belonging to one of several medical aid schemes, most of which offer a range of options pertaining to levels of cover. Upon retirement, a member may continue membership of the medical aid scheme. Upon a member's death-in-service or death-in-retirement, the surviving dependants may continue membership of the medical aid scheme.

Members contribute according to tables of contribution rates which differentiate between them on the type and number of dependants. Some options also differentiate on the basis of income.

The legislature has agreed to subsidise the medical aid contributions of retired members in the following way:

Members of the legislature will receive medical aid subsidies at retirement. The legislature will provide a 67% subsidy of the main member (and dependants) contribution at retirement. However, these members need to be part of the PARMED medical aid scheme.

As at the valuation date, the medical aid liability was unfunded as no dedicated assets have been set aside to meet this liability.

#### GRATUITY AWARDS

Gratuity payments are awarded in terms of the Government Gazette No 31597 dated 12 November 2008. A member of Provincial Legislature who has served more than 5 years and whose term of office has ended should be entitled to a once-off gratuity equal to 4 months pensionable salary for every 5 years of service or a pro-rata part of the 5 year period.

#### LONG SERVICE AWARDS

All permanent employees are entitled to long service benefits which are awarded in the form of leave days and a percentage of salary.

In 2025: 98 (2024: 96) of the employees qualified for long service awards.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### KEY ASSUMPTIONS USED

The legislature made use of an independent firm to perform the valuation of post-retirement medical aid benefits, long service awards and once-off gratuity liability. Julian van der Spuy B.Comm. (CERA)(FIA), Elmarie Swanepoel BCom.Hons (Actuarial Science) and Ashley Maruma BSc. (Economic Science), from ZAQEN Consultants and Actuaries were the experts for the valuation. The key assumptions used by the experts are listed below for the last valuation on 31 March 2025:

|                                                                           |                  |
|---------------------------------------------------------------------------|------------------|
| Post-Retirement medical aid benefit: Discount rates -                     | Yield curve rate |
| Post-Retirement medical aid benefit: Medical aid contribution inflation - | CPI+2.5%         |
| Long service awards: Discount rates -                                     | Yield curve rate |
| Long service awards: Salary inflation -                                   | CPI+2%           |
| Once-off gratuity: Discount rates -                                       | Yield curve rate |
| Once-off gratuity: Salary inflation -                                     | CPI+2%           |

The CPI (Consumer Price Index) is calculated based on the difference between the nominal and yield curves.

### SENSITIVITY ANALYSIS

Deviations from the assumed level of mortality experience of the current employees and the continuation members (pensioners) will have a large impact on the actual cost to the Western Cape Provincial Parliament. If the actual rates of mortality turns out higher than the rates assumed in the valuation basis, the cost to the Western Cape Provincial Parliament in the form of subsidies will reduce and vice versa.

The effect is as follows by increasing and decreasing the mortality rates by 20%:

|                                      | 20% Mortality<br>rate decrease | 20% Mortality<br>rate increase |
|--------------------------------------|--------------------------------|--------------------------------|
| Effect on the interest cost          | 860,000                        | 679,000                        |
| Effect on defined benefit obligation | 7,661,000                      | 6,149,000                      |

The cost of the subsidy after retirement is dependent on the increase in the contributions to the medical aid scheme before and after retirement. The rate at which these contributions increase will thus have a direct effect on the liability of future retirees.

The effect is as follows for a 1% p.a. change in the medical aid inflation assumption:

|                                      | 1% Medical aid<br>Inflation decrease | 1% Medical aid<br>Inflation increase |
|--------------------------------------|--------------------------------------|--------------------------------------|
| Effect on the interest cost          | 719,000                              | 799,000                              |
| Effect on defined benefit obligation | 6,482,000                            | 7,154,000                            |

Deviations from the assumed level of withdrawal experience of the eligible employees will have a large impact on the actual cost to the Western Cape Provincial Parliament. If the actual rates of withdrawal turns out to be higher than the rates assumed in the valuation basis, then the cost to the Western Cape Provincial Parliament in the form of benefits will reduce and vice versa.

The effect is as follows by increasing and decreasing the withdrawal rates by 20%:

|                                                               | 20% Withdrawal<br>decrease | 20% Withdrawal<br>increase |
|---------------------------------------------------------------|----------------------------|----------------------------|
| Effect on the aggregate of the service cost and interest cost | 1,472,000                  | 1,361,000                  |
| Effect on defined benefit obligation                          | 6,774,000                  | 6,363,000                  |

\*See Note 38



## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024 |
|-----------------|------|------|
|-----------------|------|------|

The cost of the long service leave and gratuity payment is dependent on the increase in the annual salaries paid to employees and political office bearers. The rate at which salaries increase will thus have a direct effect on the liability.

The effect is as follows for a 1% p.a. change in the Normal Salary inflation assumption:

|                                                               | 1% Normal salary decrease | 1% Normal salary increase |
|---------------------------------------------------------------|---------------------------|---------------------------|
| Effect on the aggregate of the service cost and interest cost | 1,342,000                 | 1,493,000                 |
| Effect on defined benefit obligation                          | 6,248,000                 | 6,897,000                 |
|                                                               | 1% Normal salary decrease | 1% Normal salary increase |
| Effect on the aggregate of the service cost and interest cost | 3,791,000                 | 4,218,000                 |
| Effect on defined benefit obligation                          | 12,456,000                | 13,804,000                |

Amounts for the medical aid obligation for the current and previous four years are as follows:

|                            | 2025      | 2024      | 2023      | 2022      | 2021      |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
|                            | R         | R         | R         | R         | R         |
| Defined benefit obligation | 6,805,000 | 7,634,000 | 7,595,000 | 8,593,000 | 9,514,000 |

### CONTRIBUTIONS TO PENSION FUNDS

#### THE GOVERNMENT EMPLOYEES PENSION FUND (GEPF)

Retirement benefits are provided by membership of the Government Employees Pension Fund which is a defined benefit fund. Parliament's responsibility regarding the funding of the shortfall of the pension fund is limited to the current contributions made on behalf of its employees. The obligation of the fund is guaranteed by the National Revenue Fund and not by the individual government departments and entities. This responsibility is governed by the Government Employees Pension Law, Proclamation 21 of 1996.

|                                                   |           |           |
|---------------------------------------------------|-----------|-----------|
| Contribution to the GEPF for the reporting period | 7,878,783 | 7,519,668 |
|---------------------------------------------------|-----------|-----------|

These contributions are included in surplus or deficit for the reporting period.

An actuarial valuation of the GEPF is conducted at least every three years as prescribed in section 17(3) of the GEP Law. The latest actuarial valuation of the GEPF was performed on 31 March 2021. This valuation indicates that the plan is in a sound financial position. The estimated liabilities of the fund are R 1,854,519 million which are adequately funded by net assets of R 2,041,346 million as at 31 March 2021.

#### THE PENSION SCHEME FOR OFFICERS OF PARLIAMENT (PSOP)

The Pension Scheme for Officers of Parliament (PSOP) is a defined benefit plan. The obligation of the fund is guaranteed by the National Revenue Fund. This responsibility is governed by the General Pensions Act 29 of 1979.

#### THE POLITICAL OFFICE-BEARERS PENSION FUND (POBF)

The Political Office-Bearers Pension Fund has a defined contribution and a defined benefit section in terms of which the basis of funding of retirement benefits is on a defined benefit basis through additional service and equalisation benefits provided by National Treasury, and on a defined contribution basis through the utilisation of member credits accumulated. This responsibility is governed by the Members of Parliament and Political Office bearers Pension Scheme Act, 1984 (Act No. 112 of 1984) as amended in 1992. Parliament's responsibility regarding the funding of the shortfall of the pension fund is limited to the current contributions made on behalf of its employees.

|                                                   |           |           |
|---------------------------------------------------|-----------|-----------|
| Contribution to the POBF for the reporting period | 5,868,890 | 5,725,442 |
|---------------------------------------------------|-----------|-----------|

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                                                             | 2025               | 2024<br>Restated*  |
|---------------------------------------------------------------------------------------------|--------------------|--------------------|
| <b>17. RECOVERIES</b>                                                                       |                    |                    |
| Recoverable revenue from exchange                                                           | 70,543             | 188,748            |
| Recoverable revenue from non-exchange                                                       | 377,389            | 43,090             |
|                                                                                             | <b>447,932</b>     | <b>231,838</b>     |
| Recoveries from non-exchange relates to unspent allowances returned from political parties. |                    |                    |
| <b>18. INTEREST RECEIVED</b>                                                                |                    |                    |
| <b>Interest revenue</b>                                                                     |                    |                    |
| Bank                                                                                        | 528,737            | 505,097            |
| Interest on receivables                                                                     | 5,240              | 2,070              |
|                                                                                             | <b>533,977</b>     | <b>507,167</b>     |
| <b>19. OTHER INCOME</b>                                                                     |                    |                    |
| Boutique sales                                                                              | 5,648              | 3,336              |
| Refreshments                                                                                | 7,600              | 23,450             |
| Rental of parking                                                                           | 18,505             | 24,855             |
| Reversal of Impairment                                                                      | 3,715              | -                  |
|                                                                                             | <b>35,468</b>      | <b>51,641</b>      |
| <b>20. APPROPRIATION</b>                                                                    |                    |                    |
| Annual appropriation                                                                        | 196,565,022        | 174,142,094        |
| Statutory appropriation                                                                     | 54,925,000         | 52,564,000         |
|                                                                                             | 251,490,022        | 226,706,094        |
| Funds rolled over from prior year                                                           | 6,579,978          | 14,398,906         |
|                                                                                             | <b>258,070,000</b> | <b>241,105,000</b> |
| <b>Appropriation</b>                                                                        |                    |                    |
| Current-year receipts                                                                       | 251,490,022        | 226,706,094        |
| Funds rolled over from prior year                                                           | 6,579,978          | 14,398,906         |
| Actual Expenditure                                                                          | (239,599,755)      | (227,663,522)      |
| Direct charge liability                                                                     | (1,773,212)        | (7,689,408)        |
| Unspent appropriated funds carried over to next year                                        | 16,697,033         | 5,752,070          |
| Departmental revenue carried over to next year                                              | 1,198,634          | 827,907            |
|                                                                                             | <b>17,895,667</b>  | <b>6,579,978</b>   |

For the Direct charge liability refer to note 14.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                              | 2025              | 2024<br>Restated* |
|--------------------------------------------------------------|-------------------|-------------------|
| <b>21. EMPLOYEE RELATED COSTS</b>                            |                   |                   |
| Basic salary                                                 | 66,961,074        | 64,171,974        |
| Bonus                                                        | 3,679,855         | 3,571,005         |
| Contribution to employee benefits                            | 354,852           | 348,282           |
| Employee benefits paid out                                   | 976,550           | 939,671           |
| Housing allowances                                           | 5,143,233         | 5,114,055         |
| Leave payout                                                 | 549,461           | 356,676           |
| Medical aid - employer contributions                         | 675,050           | 663,156           |
| Other non-pensionable allowances                             | 6,737,133         | 6,442,360         |
| Pension - employer contributions                             | 7,878,783         | 7,519,668         |
| Periodic payments                                            | 551,415           | 496,936           |
| Standby allowances                                           | 31,140            | -                 |
| Unemployment Insurance Fund                                  | 224,913           | 229,960           |
|                                                              | <b>93,763,459</b> | <b>89,853,743</b> |
| <b>Contribution to employee benefits</b>                     |                   |                   |
| Leave entitlement                                            |                   | 127,219           |
| Service Bonus                                                | 765,609           |                   |
| Time-off hours                                               | 242,565           | (72,674)          |
| Long service awards                                          | 127,357           | 29,756            |
| - current service cost                                       | 744,000           | 807,000           |
| - Interest cost                                              | 622,000           | 604,000           |
| - Benefits paid                                              | (872,000)         | (1,581,000)       |
|                                                              | <b>354,852</b>    | <b>348,283</b>    |
| <b>Remuneration of the Secretary</b>                         |                   |                   |
| Basic salary                                                 | 1,670,200         | 1,585,488         |
| Contributions to UIF, Medical and Pension Funds              | 219,252           | 208,239           |
| Other non-pensionable allowances                             | 498,674           | 473,381           |
|                                                              | <b>2,388,126</b>  | <b>2,267,108</b>  |
| <b>Remuneration of the Chief Financial Officer</b>           |                   |                   |
| Basic salary                                                 | 1,304,453         | 1,238,291         |
| Bonus                                                        | 108,704           | 103,191           |
| Contributions to UIF, Medical and Pension Funds              | 183,872           | 175,271           |
| Other non-pensionable allowances                             | 268,600           | 254,360           |
|                                                              | <b>1,865,629</b>  | <b>1,771,113</b>  |
| <b>Remuneration of the Director Institutional Enablement</b> |                   |                   |
| Basic salary                                                 | 1,193,758         | 1,133,211         |
| Bonus                                                        | 99,480            | 94,434            |
| Contributions to UIF, Medical and Pension Funds              | 169,482           | 161,611           |
| Other non-pensionable allowances                             | 244,774           | 231,742           |
|                                                              | <b>1,707,494</b>  | <b>1,620,998</b>  |

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                                          | 2025              | 2024<br>Restated* |
|--------------------------------------------------------------------------|-------------------|-------------------|
| <b>Remuneration of the Director Parliamentary Support Services</b>       |                   |                   |
| Basic salary                                                             | 1,158,990         | 1,111,208         |
| Bonus                                                                    | 96,582            | 92,601            |
| Contributions to UIF, Medical and Pension Funds                          | 164,962           | 158,750           |
| Other non-pensionable allowances                                         | 237,291           | 227,006           |
|                                                                          | <b>1,657,825</b>  | <b>1,589,565</b>  |
| <b>Remuneration of the Director Public Engagement</b>                    |                   |                   |
| Basic salary                                                             | 1,193,758         | 1,133,211         |
| Bonus                                                                    | 99,480            | 94,434            |
| Contributions to UIF, Medical and Pension Funds                          | 169,482           | 161,611           |
| Other non-pensionable allowances                                         | 244,774           | 231,742           |
|                                                                          | <b>1,707,494</b>  | <b>1,620,998</b>  |
| <b>Remuneration of the Director Strategy and Institutional Oversight</b> |                   |                   |
| Basic salary                                                             | 1,158,989         | 1,100,205         |
| Contributions to UIF, Medical and Pension Funds                          | 160,906           | 148,194           |
| Other non-pensionable allowances                                         | 329,800           | 325,448           |
|                                                                          | <b>1,649,695</b>  | <b>1,573,847</b>  |
| <b>22. MEMBERS REMUNERATION</b>                                          |                   |                   |
| Basic salary                                                             | 26,081,266        | 26,008,826        |
| Contributions to employee benefits                                       | 100,082           | 1,851,125         |
| Housing allowance                                                        | 1,585             | 9,997             |
| Medical aid contributions                                                | 174,426           | 215,366           |
| Other non-pensionable allowances                                         | 10,458,239        | 10,047,197        |
| Pension contributions                                                    | 5,868,890         | 5,725,442         |
| Retirement benefits paid out                                             | 9,180,973         | 2,526,698         |
| Service bonus                                                            | 1,040,032         | 1,188,183         |
|                                                                          | <b>52,905,493</b> | <b>47,572,834</b> |
| <b>Contribution to employee benefits</b>                                 |                   |                   |
| Service bonus                                                            | (66,846)          | (9,177)           |
| Once off gratuity                                                        | 24,307            | 1,961,318         |
| - Current service cost                                                   | 2,860,000         | 2,496,000         |
| - Interest cost                                                          | 980,000           | 1,034,000         |
| - Benefits paid                                                          | (3,815,693)       | (1,568,682)       |
| Medical aid benefits                                                     | 142,621           | (101,016)         |
| - Interest cost                                                          | 954,000           | 857,000           |
| - Benefits paid                                                          | (811,379)         | (958,016)         |
|                                                                          | <b>100,082</b>    | <b>1,851,125</b>  |

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                    | 2025              | 2024<br>Restated* |
|----------------------------------------------------|-------------------|-------------------|
| <b>Remuneration of the Previous Speaker</b>        |                   |                   |
| Gratuity Payment                                   | -                 | 33,377            |
| <b>Remuneration of the Speaker</b>                 |                   |                   |
| Basic salary                                       | 1,297,791         | 1,296,714         |
| Other non-pensionable allowances                   | 570,218           | 568,347           |
| Pension contributions                              | 292,003           | 291,761           |
| Medical aid contributions                          | 4,732             | 4,300             |
|                                                    | <b>2,164,744</b>  | <b>2,161,122</b>  |
| <b>Remuneration of the Previous Deputy Speaker</b> |                   |                   |
| Basic salary                                       | 165,738           | 1,049,324         |
| Other non-pensionable allowances                   | 71,816            | 455,124           |
| Service Bonus                                      | -                 | 11,707            |
| Gratuity payment                                   | 2,977,005         | -                 |
| Pension contributions                              | 36,355            | 229,221           |
| Medical aid contributions                          | 1,456             | 8,600             |
|                                                    | <b>3,252,370</b>  | <b>1,753,976</b>  |
| <b>Remuneration of the Deputy Speaker</b>          |                   |                   |
| Basic salary                                       | 860,446           | -                 |
| Other non-pensionable allowances                   | 312,832           | -                 |
| Pension contributions                              | 193,600           | -                 |
| Medical aid contributions                          | 3,276             | -                 |
|                                                    | <b>1,370,154</b>  | <b>-</b>          |
| <b>23. FINANCE COSTS</b>                           |                   |                   |
| Finance leases                                     | 841,566           | 578,898           |
| <b>24. TRANSFER PAYMENTS</b>                       |                   |                   |
| <b>Political Parties</b>                           |                   |                   |
| Democratic Alliance                                | 29,140,084        | 28,426,497        |
| African National Congress                          | 11,861,334        | 14,381,412        |
| African Christian Democratic Party                 | 1,775,268         | 1,632,933         |
| Economic Freedom Fighters                          | 2,841,875         | 2,740,694         |
| Freedom Front Plus                                 | 1,647,171         | 1,632,933         |
| GOOD                                               | 1,703,166         | 1,632,933         |
| Al Jama-ah                                         | 1,703,166         | 1,632,933         |
| Patriotic Alliance                                 | 3,203,886         | -                 |
| National Coloured Congress                         | 1,395,196         | -                 |
|                                                    | <b>55,271,146</b> | <b>52,080,335</b> |

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                     | 2025              | 2024<br>Restated* |
|-------------------------------------|-------------------|-------------------|
| <b>25. GENERAL EXPENSES</b>         |                   |                   |
| Advertising                         | 1,189,317         | 1,352,425         |
| Auditors remuneration               | 5,157,166         | 3,837,119         |
| Bad debts written off               | -                 | 21,494            |
| Bank charges                        | 11,801            | 10,649            |
| Bursaries                           | 274,135           | 202,631           |
| Catering events                     | 1,930,538         | 2,676,343         |
| Claims paid                         | -                 | 14,422            |
| Computer services                   | 2,320,188         | 2,707,164         |
| Consulting and professional fees    | 1,437,325         | 2,159,209         |
| Consumables                         | 1,431,857         | 1,093,478         |
| Contracted services                 | 3,453,745         | 4,421,365         |
| Fleet services                      | 518,772           | 719,210           |
| Insurance                           | 827,466           | 863,126           |
| Laundry services                    | 6,222             | 9,200             |
| Lease rentals on operating lease    | 940,186           | 536,330           |
| Other expenses                      | 920,973           | 1,005,126         |
| Outsourced services                 | 271,965           | 248,805           |
| Postage and courier                 | 342               | 454               |
| Printing and publications           | 332,381           | 546,850           |
| Registration fees                   | 132,847           | 225,930           |
| Rentals of facilities and equipment | 1,402,005         | 610,557           |
| SITA computer expenses              | 294               | 2,788             |
| Subscriptions and membership fees   | 870,793           | 562,978           |
| Telephone and fax                   | 183,529           | 198,992           |
| Training                            | 264,317           | 523,477           |
| Travel - local                      | 4,372,639         | 5,539,865         |
| Travel - overseas                   | 1,855,720         | 3,175,242         |
|                                     | <b>30,106,523</b> | <b>33,265,229</b> |

Other expenses includes expenditure for resettlement costs, data and airtime costs and TV licences.

Catering relates to committee sittings, members enabling claims and Public Education and Outreach events.

Consulting and professional fees includes expenditure relating to translations and transcriptions, as well as legal fees.

Contracted services includes expenditure relating to Audio visual, transport and maintenance services.

Travel - overseas includes expenditure relating to the CPA Secretariat function as well as other overseas travel.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                                                                                                                                   | 2025              | 2024<br>Restated*  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|
| <b>26. CASHFLOW FROM OPERATING ACTIVITIES</b>                                                                                                                     |                   |                    |
| Surplus (deficit)                                                                                                                                                 | 15,652,482        | (12,970,466)       |
| <b>Adjustments for:</b>                                                                                                                                           |                   |                    |
| Depreciation and amortisation                                                                                                                                     | 5,876,840         | 6,318,459          |
| Loss on sale of assets                                                                                                                                            | 45,606            | 216,602            |
| Transfer to direct charge liability                                                                                                                               | 1,773,212         | 7,689,408          |
| Contribution to employee benefits                                                                                                                                 | 454,934           | 2,199,407          |
| Remeasurements of net defined benefits                                                                                                                            | (3,728,928)       | 2,891,698          |
| Bad debts written off                                                                                                                                             | -                 | 21,494             |
| <b>Inventory written off</b>                                                                                                                                      | 55,952            | -                  |
| Changes in working capital:                                                                                                                                       |                   |                    |
| Inventories                                                                                                                                                       | (107,102)         | (264,236)          |
| Receivables from non-exchange transactions                                                                                                                        | (4,000)           | 40,809             |
| Receivables from exchange transactions                                                                                                                            | 94,160            | (90,618)           |
| Prepayments                                                                                                                                                       | 213,474           | (183,066)          |
| Payables from exchange transactions                                                                                                                               | (381,966)         | (768,401)          |
| Payables from non-exchange transactions                                                                                                                           | 1,563,480         | -                  |
| Direct charge liability                                                                                                                                           | (7,689,408)       | (6,905,359)        |
|                                                                                                                                                                   | <b>13,818,736</b> | <b>(1,804,269)</b> |
| <b>27. AUDITORS' REMUNERATION</b>                                                                                                                                 |                   |                    |
| Fees                                                                                                                                                              | 5,157,166         | 3,837,119          |
| <b>28. COMMITMENTS</b>                                                                                                                                            |                   |                    |
| <b>AUTHORISED CAPITAL EXPENDITURE</b>                                                                                                                             |                   |                    |
| <b>Already contracted for but not provided for</b>                                                                                                                |                   |                    |
| • Property, plant and equipment                                                                                                                                   | 1,574             | 664,647            |
| • Intangible assets                                                                                                                                               | 1,428,156         | 3,548,286          |
|                                                                                                                                                                   | <b>1,429,730</b>  | <b>4,212,933</b>   |
| <b>Total capital commitments</b>                                                                                                                                  |                   |                    |
| Already contracted for but not provided for                                                                                                                       | 1,429,730         | 4,212,933          |
| This committed expenditure relates to property, plant and equipment and intangible assets and will be financed through funding received from Provincial Treasury. |                   |                    |
| <b>OPERATING LEASES - AS LESSEE (EXPENSE)</b>                                                                                                                     |                   |                    |
| <b>Minimum lease payments due</b>                                                                                                                                 |                   |                    |
| • within one year                                                                                                                                                 | 460,630           | -                  |
| • in second to fifth year inclusive                                                                                                                               | 422,245           | -                  |
|                                                                                                                                                                   | <b>882,875</b>    | -                  |

Operating lease payments represent rentals payable by the legislature for the rental of photocopy machines to Minolco (Pty) Ltd. Leases are negotiated for an average term of three years and rentals are fixed for this period.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### 29. CONTINGENCIES

#### CONTINGENT LIABILITIES

##### LITIGATION COSTS IN RESPECT OF FRUITLESS AND WASTEFUL EXPENDITURE RECOVERY

The possible litigation costs for the recovery of Fruitless and Wasteful expenditure may be required, should the liable persons not respond favourably to letters of demand. For the period ending 31 March 2026 there are further estimated costs of R 300,000 (This includes a possible adverse cost order against WCPP of R 150,000).

##### LITIGATION COSTS RECOVERY

The applicants of the Mogale case have been advised they may put in a claim for the litigation costs. The estimated untaxed amount recoverable is R 50,000.

##### CERTIFICATION OF THE CONSTITUTION OF THE WESTERN CAPE AMENDMENT BILL

Application for this Bill must be made to the Constitutional Court and it is not yet possible to determine if the application will be opposed. The estimated costs are R 250,000.

##### POSSIBLE LITIGATION REGARDING PUBLIC INVOLVEMENT IN RESPECT OF BILLS

There are a number of section 76 Bills in respect of which litigation appears likely. It is not possible to gauge which applicants will pursue litigation in respect of which Bills. It is estimated that the legislature may expect to be served with papers challenging the adequacy of public involvement in respect of two matters. The estimated costs are R 400,000.

##### PENSION PAYOUT OF OUT GOING SECRETARY

The employment contract of the out going Secretary concluded on 31 March 2025. The legislature is liable to pay the pension payout at the conclusion of his contract. The estimated costs of the payout is R2,000,000.

#### CONTINGENT ASSETS

##### INVESTIGATION FOR FRUITLESS AND WASTEFUL EXPENDITURE

The legislature is waiting for a response from the liable parties for this Fruitless and Wasteful Expenditure. The estimated recoverable amount is R 158,289. Further to this there is a likelihood of a cost order in the favour of WCPP in the period ending 31 March 2026 to the amount of R 250,000.

##### LITIGATION COST RECOVERY

The court awarded a cost order in the favour of WCPP in terms of the litigation of the former Speaker. The estimated recoverable amount is R 40,000.

\*See Note 38



## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

### 30. FINANCIAL INSTRUMENTS DISCLOSURE

#### CATEGORIES OF FINANCIAL INSTRUMENTS

##### 2025

#### FINANCIAL ASSETS

|                                                  | At amortised cost | Total             |
|--------------------------------------------------|-------------------|-------------------|
| Cash and cash equivalents                        | 19,760,025        | 19,760,025        |
| Receivables from non-exchange transactions       | 86,000            | 86,000            |
| Receivables from exchange transactions           | 92,316            | 92,316            |
| Long term receivables from exchange transactions | 30,121            | 30,121            |
|                                                  | <b>19,968,462</b> | <b>19,968,462</b> |

#### FINANCIAL LIABILITIES

|                                         | At amortised cost | Total            |
|-----------------------------------------|-------------------|------------------|
| Payables from exchange transactions     | 1,337,708         | 1,337,708        |
| Payables from non-exchange transactions | 1,563,480         | 1,563,480        |
| Finance lease obligation                | 3,040,932         | 3,040,932        |
|                                         | <b>5,942,120</b>  | <b>5,942,120</b> |

##### 2024

#### FINANCIAL ASSETS

|                                                      | At amortised cost | Total             |
|------------------------------------------------------|-------------------|-------------------|
| Cash and cash equivalents                            | 14,091,968        | 14,091,968        |
| Receivables from non-exchange transactions           | 82,000            | 82,000            |
| Receivables from exchange transactions               | 186,476           | 186,476           |
| Long term receivables from non-exchange transactions | -                 | -                 |
| Long term receivables from exchange transactions     | 39,731            | 39,731            |
|                                                      | <b>14,400,175</b> | <b>14,400,175</b> |

#### FINANCIAL LIABILITIES

|                                     | At amortised cost | Total            |
|-------------------------------------|-------------------|------------------|
| Payables from exchange transactions | 1,719,675         | 1,719,675        |
| Finance lease obligation            | 1,661,611         | 1,661,611        |
|                                     | <b>3,381,286</b>  | <b>3,381,286</b> |

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

### 31. RISK MANAGEMENT

#### FINANCIAL RISK MANAGEMENT

The legislature's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk.

#### LIQUIDITY RISK

The legislature's risk to liquidity is a result of the funds available to cover future commitments. The legislature manages liquidity risk through an ongoing review of future commitments and credit facilities. This is further managed by the fact that the legislature receives its funding via the equitable share.

The table below analyses the legislature's financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

| At 31 March 2025                        | Within 1 year    | Between 2 and 5 years |
|-----------------------------------------|------------------|-----------------------|
| Payables from exchange transactions     | 1,337,708        | -                     |
| Payables from non-exchange transactions | 1,563,480        | -                     |
| Finance lease obligation                | 1,268,166        | 4,255,465             |
|                                         | <b>4,169,354</b> | <b>4,255,465</b>      |
| At 31 March 2024                        | Within 1 year    | Between 2 and 5 years |
| Payables from exchange transactions     | 1,719,675        | -                     |
| Finance lease obligation                | 765,073          | 2,380,553             |
|                                         | <b>2,484,748</b> | <b>2,380,553</b>      |

#### CREDIT RISK

Credit risk consists mainly of cash deposits, cash equivalents and receivables. The legislature only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Receivables comprise of a limited customer base. Management evaluated credit risk relating to receivables on an ongoing basis. If receivables are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the receivable, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the management.

Financial assets exposed to credit risk at year end were as follows:

| Financial instrument                             | 2025       | 2024       |
|--------------------------------------------------|------------|------------|
| Cash and cash equivalents                        | 19,760,025 | 14,091,968 |
| Receivables from non-exchange transactions       | 86,000     | 82,000     |
| Receivables from exchange transactions           | 92,316     | 186,476    |
| Long term receivables from exchange transactions | 30,121     | 39,731     |

#### MARKET RISK

#### INTEREST RATE RISK

As the legislature has no significant interest-bearing assets, the legislature's income and operating cash flows are substantially independent of changes in market interest rates.

### 32. UNAUTHORISED EXPENDITURE

No unauthorised expenditure was incurred during the current financial period ended 31 March 2025.

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand                                                                                                                                                                                                                    | 2025           | 2024<br>Restated* |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|
| <b>33. FRUITLESS AND WASTEFUL EXPENDITURE</b>                                                                                                                                                                                      |                |                   |
| Opening balance                                                                                                                                                                                                                    | 158,289        | 158,289           |
| Add: Fruitless and wasteful expenditure - current year                                                                                                                                                                             | -              | -                 |
| Less: Amounts recovered                                                                                                                                                                                                            | -              | -                 |
|                                                                                                                                                                                                                                    | <b>158,289</b> | <b>158,289</b>    |
| Fruitless and wasteful expenditure to the value of R 158,289 which was identified previously incurred due to the use of a vehicle by WCPP where litigation has currently been suspended due to an inability to issue instructions. |                |                   |
| <b>34. IRREGULAR EXPENDITURE</b>                                                                                                                                                                                                   |                |                   |
| Opening balance                                                                                                                                                                                                                    | 332,399        | -                 |
| Add: Irregular Expenditure - current year                                                                                                                                                                                          | -              | 344,419           |
| Less: Amounts condoned                                                                                                                                                                                                             | (332,399)      | (11,020)          |
| Less: Amounts recoverable                                                                                                                                                                                                          | -              | (1,000)           |
|                                                                                                                                                                                                                                    | <b>332,399</b> | <b>332,399</b>    |
| <b>ANALYSIS OF EXPENDITURE AWAITING CONDONATION</b>                                                                                                                                                                                |                |                   |
| Quotes were not evaluated in accordance with the 80/20 preference points system and applicable preference point system was not stipulated in the invitation to quote                                                               | -              | 20,650            |
| Applicable preference point system was not stipulated in the invitation to quote                                                                                                                                                   | -              | 311,749           |
|                                                                                                                                                                                                                                    | <b>332,399</b> | <b>332,399</b>    |
| <b>DETAILS OF IRREGULAR EXPENDITURE CONDONED IN CURRENT YEAR</b>                                                                                                                                                                   |                |                   |
| Services rendered by the service provider before approval                                                                                                                                                                          | -              | 11,020            |
| Quotes were not evaluated in accordance with the 80/20 preference points system and applicable preference point system was not stipulated in the invitation to quote                                                               | 20,650         | -                 |
| Applicable preference point system was not stipulated in the invitation to quote                                                                                                                                                   | 311,749        | -                 |
|                                                                                                                                                                                                                                    | <b>332,399</b> | <b>11,020</b>     |
| <b>DETAILS OF IRREGULAR EXPENDITURE RECOVERED</b>                                                                                                                                                                                  |                |                   |
| Non-compliance to WCPP incentive reward policy                                                                                                                                                                                     | -              | 1,000             |

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

| Figures in Rand | 2025 | 2024<br>Restated* |
|-----------------|------|-------------------|
|-----------------|------|-------------------|

### 35. RELATED PARTIES

During the year the Western Cape Provincial Parliament received services from the following parties that are related as indicated:

|                                                       |                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Infrastructure                          | Occupation of the building free of charge managed by the Department of Transport and Public Works. Refer to note 36 for the rental value which is accounted for as a service in-kind.<br>Parking spaces are also provided for government officials at an approved fee that is not market related. Refer below for transaction detail |
| Department of Police Oversight and Community Safety   | Security services in the Legislature building                                                                                                                                                                                                                                                                                        |
| Department of the Premier - Corporate Services Centre | Internal Audit services<br>Audit Committee services                                                                                                                                                                                                                                                                                  |
| Provincial Treasury                                   | Primary funding. Refer to note 20.                                                                                                                                                                                                                                                                                                   |
| Government Motor Transport (GMT)                      | Management of government motor vehicles. This relationship is based on an arm's length transaction in terms of the approved tariffs. Refer below for transaction and balance detail                                                                                                                                                  |
| Key Management and Members                            | Refer to note 21&22                                                                                                                                                                                                                                                                                                                  |

### RELATED PARTY TRANSACTIONS AND BALANCES

#### Government Motor Transport (GMT)

|                                                                       |           |           |
|-----------------------------------------------------------------------|-----------|-----------|
| Finance Costs                                                         | 841,566   | 578,898   |
| Finance lease liability payment                                       | 149,403   | 346,991   |
| Operating leases                                                      | 449,266   | 439,937   |
| Outstanding finance lease liability balance (including finance costs) | 5,523,631 | 3,145,626 |

#### Department of Infrastructure

|              |          |          |
|--------------|----------|----------|
| Parking fees | (18,505) | (24,855) |
|--------------|----------|----------|

#### South African Police Services

|                                             |         |   |
|---------------------------------------------|---------|---|
| Static security and VIP protection services | 137,348 | - |
|---------------------------------------------|---------|---|

### 36. SERVICES IN-KIND

The Department of Infrastructure provides an office area to the Western Cape Provincial Parliament at no cost to the legislature. The provision of this service in kind is recognised as revenue and expenditure to the fair value of R 11,137,860 (2024: R 9,842,760).

The South African Police Services provides National Key Point access control services to Western Cape Provincial Parliament at no cost to the legislature. These services were provided for the entire reporting period.

The Department of the Premier provides internal audit and audit committee services to Western Cape Provincial Parliament at no cost to the legislature. These services were provided for the entire reporting period.

National Parliament provided services in the form of training to the Members of Western Cape Provincial Parliament within the financial year for R 17,740 (2024: R 47,590). These services were provided to the Members with no cost to the legislature. We do not see this as a significant impact on the operations of the legislature.

\*See Note 38

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

### 37. BUDGET DIFFERENCES

#### MATERIAL DIFFERENCES BETWEEN BUDGET AND ACTUAL AMOUNTS

All variances have been included unless they are trivial.

#### 37.1 RECOVERIES

The variance is as a result of debt recoveries in terms of previous years expenditure as well as unspent allowances paid back by Political Parties.

#### 37.2 INTEREST RECEIVED

The variance is as a result of interest on bank account as well as interest on debts which was more than the appropriated budget amount.

#### 37.3 EMPLOYEE COSTS

The variance is due to vacant posts which were not filled as anticipated.

#### 37.4 MEMBERS REMUNERATION

The variance is due to there being a lower than anticipated member remuneration increase for the current year.

#### 37.5 GENERAL EXPENSES

The variance is mainly due to the delayed upgrade of the audio visual project in the chamber and committee rooms, lower than anticipated static security services, less committee activities due to the inception of the 7<sup>th</sup> parliament and less recruitment and training costs than anticipated.

#### DIFFERENCES BETWEEN BUDGET AND ACTUAL AMOUNTS BASIS OF PREPARATION AND PRESENTATION

|                                                                                                      |                   |
|------------------------------------------------------------------------------------------------------|-------------------|
| <b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b> | <b>19,668,879</b> |
| <b>Basis difference - Operating cash flows</b>                                                       |                   |
| Receivables                                                                                          | 99,770            |
| Payables                                                                                             | (49,333)          |
| Direct charge                                                                                        | (7,689,408)       |
| Annual appropriation                                                                                 | (6,579,978)       |
| General expenses                                                                                     | 217,807           |
| Cash and cash equivalents (Petty cash)                                                               | 320               |
| <b>Actual amount in the Cash Flow Statement</b>                                                      | <b>5,668,057</b>  |

#### CHANGES FROM THE APPROVED BUDGET TO THE FINAL BUDGET

The changes between the approved budget for provincial expenditure and the budget comparison statement for the expenditure items is as a result of the change in classification between the approved budget and the budget comparison in order to meet the requirements of GRAP.

| <b>Expenditure</b>     | <b>Approved budget</b> | <b>Adjustment</b> | <b>Shifts</b> | <b>Virements</b> | <b>Final budget</b> |
|------------------------|------------------------|-------------------|---------------|------------------|---------------------|
| Employee related costs | 98,629,413             | (3,875,484)       | (32,171)      | -                | 94,721,758          |
| Members remuneration   | 56,387,504             | (335,115)         | -             | -                | 56,052,389          |
| Finance costs          | 1,085,000              | 372,046           | 8,239         | -                | 1,465,285           |
| Transfer payments      | 54,662,625             | (905,348)         | -             | -                | 53,757,277          |
| General expenditure    | 47,368,458             | 4,680,901         | 23,932        | -                | 52,073,291          |
|                        | <b>258,133,000</b>     | <b>(63,000)</b>   | <b>-</b>      | <b>-</b>         | <b>258,070,000</b>  |

## NOTES TO THE ANNUAL FINANCIAL STATEMENTS

### 38. PRIOR PERIOD ERROR

During the preparation of the annual financial statements for the current year the following errors were identified.

#### INVENTORY

During the period ended 31 March 2025, there was a business decision made to include certain inventory items which were not included in the balance previously as they are held for the purpose of issuing to specific stakeholders other than members and staff. The decision was made to rather include them regardless of this to ensure reporting and completeness of the items.

|                                            |           |
|--------------------------------------------|-----------|
| Inventory                                  | 428,580   |
| Accumulated Surplus                        | (178,308) |
| General Expenses: Advert Promotional Items | (250,272) |
|                                            | <hr/>     |
|                                            | -         |

#### INTANGIBLE ASSETS

During the year, it was identified that a typing error occurred on the intangible assets reconciliation of cost and accumulated depreciation in Note 11 only. The error was on the total cost of current computer software, being R 2,773,941, when it should have been R 2,733,941. The error further impacted the carrying value to be R 1,555,668, when it should have been R 1,515,688. The amount in the trial balance was still correct, therefore this error has no financial implications.

#### STATEMENT OF FINANCIAL POSITION

|           |         |
|-----------|---------|
| Inventory | 428,580 |
|-----------|---------|

#### STATEMENT OF FINANCIAL PERFORMANCE

|                  |           |
|------------------|-----------|
| General expenses | (250,272) |
|------------------|-----------|

#### STATEMENT OF CHANGES IN NET ASSETS

|                     |           |
|---------------------|-----------|
| Accumulated surplus | (178,308) |
|---------------------|-----------|

### 39. GOING CONCERN

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Section 19 of FMPPA provides provisions in the event that Parliament does not pass its annual budget before the start of the financial year (2025/2026). As at reporting date the 2025/2026 budget was not passed, however, the provisions of section 19 has been taken into account and ensures the the legislature would continue as a going concern until the passing of the budget. Subsequently the budget has been passed.

### 40. EVENTS AFTER THE REPORTING DATE

No adjusting events have occurred after the reporting date.



